1/25/85 S8415-1(4) A

1984 Tax Statistics

Excise Taxes — Fiscal 1984

- Total state taxes — $4,572 million
- Department of Revenue Collections
  - state taxes — $3,691 million
  - local taxes — $ 379 million
- Number excise taxpayers — 260,045

Property Tax Levies (due in calendar 1984)

- Total levies —$1,509 million
- Average tax rate —$10.83/$1000

1984 Property Values (taxes due in 1985)

- Actual Value —$156,995 million
- Assessed Value —$148,197 million
- Assessment ratio —94.4 percent

John Spellman, Governor

Washington State

Department of Revenue

State of Washington

1984 Tax Statistics

State Excise Tax Collections	3-20
Property Tax Levies and Collections	21-31
Property Valuations and Assessment Ratios	33-45
State-Assessed Utility Valuations	47-85

Department of Revenue
Donald R. Burrows, Director

Division of Research and Information
Gary O'Neil, Director

STATE EXCISE TAX STATISTICS

Table 1 - Summary of Washington State Taxes, Fiscal Years 1983 and 1984

Chart 1 - Percentage Distribution of Major Washington State Taxes, Fiscal 1984

Table 2 - Net Washington State Tax Collections; Selected Fiscal Years, 1927 - 1984

Table 3 - Washington State General Fund Revenue, Fiscal 1984

Table 4 - Department of Revenue Collections; Fiscal 1983 and 1984

Table 5 - County/City Sales and Use Tax Distributions, Fiscal Years 1980 - 1984

Table 6 - Public Transportation Systems: Local Sales and Use Tax Distributions, Fiscal Years 1982-1984

Table 7 - Timber Excise Tax Distributions by County, Calendar Year 1984

Table 8 - Local Leasehold Excise Tax Distributions, Fiscal Years 1982 - 1984

Table 9 - Public Utility District (PUD) Excise Tax; Distributions in Fiscal 1980 - 1984

Table 10 - Retail Sales and Use Tax Distributions for Local Stadium and Convention Center Facilities, Fiscal Years 1977 - 1984

Table 11 - Real Estate Excise Tax Statistics, Fiscal Years 1975-1984

Table 12 - Number of State Excise Taxpayers; Registered Accounts by County and Reporting Frequency; Beginning of Fiscal 1984 and 1985

TABLE 1

SUMMARY OF WASHINGTON STATE TAXES*

Fiscal Years 1983 and 1984 ($000)

Source	Fiscal 1983	Fiscal 1984	Percent Change
Sales Taxes			
Retail sales/use	$1,864,233	$2,100,305	12.7%
Motor fuels	241,353	338,610	40.3
Alcoholic beverages	105,460	104,421	(1.0)
Cigarette/tobacco	104,151	99,303	(4.7)
Gross Receipts Taxes			
Business and occupation	569,334	595,398	4.6
Public utility	138,980	119,213	(14.2)
Other	88,947	94,627	6.4
Property and In-lieu Taxes			
State school levy	432,504	469,482	8.5
Vehicle excises	258,890	221,115	(14.6)
Timber excise	41,122	43,326	5.4
Other	18,808	21,736	15.6
Other State Taxes			
Real estate excise	73,071	94,594	29.5
All other taxes	41,092	35,910	(12.6)
Licenses	231,734	233,521	0.8
TOTAL STATE TAXES	$4,209,679	$4,571,561	8.6%

* See Table 2 for detailed data.

Chart 1

Percentage Distribution of Major Washington State Taxes

Fiscal Year 1984

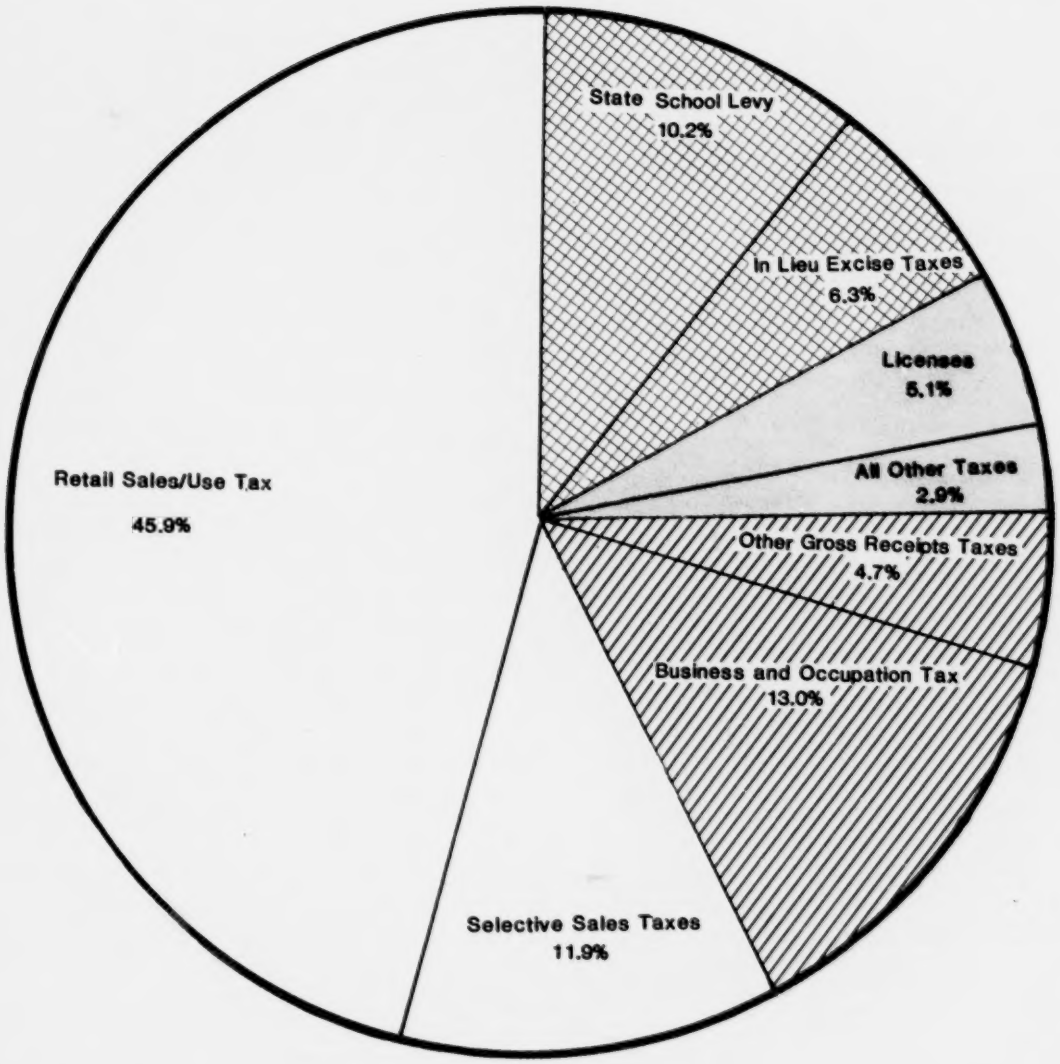

TABLE 2

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1984

Dollars in Thousands

Source	1927	1932	1937	1942	1947
ALL STATE TAXES	$ 28,157	$ 30,425	$ 51,360	$ 89,070	$ 161,090
General & Selective Sales	3,521	11,501	30,321	58,576	114,222
Retail Sales	--	--	11,255[7]	29,624[19]	65,468
Use	--	--	341[7]	2,266[19]	3,506
Motor Fuels	3,521[1]	11,501[6]	14,408[8]	19,639	25,601
Fuel Oil	--	--	1,150[9]	1,360	1,476
Beer and Wine	--	--	755[10]	1,074	1,309
Liquor Sales	--	--	1,361[11]	2,044	5,717
Liquor Ounce	--	--	--	--	--
War Liquor	--	--	--	--	6,477[26]
Cigarette	--	--	1,051[12]	2,569[20]	4,668
Tobacco Products	--	--	--	--	--
Gross Receipts	1,254	1,305	10,250	15,043	26,356
Business & Occupation	--	--	5,089[13]	8,226	15,181
Public Utility	--	--	2,565[14]	2,753	4,343
Penalties and interest**	--	--	102	117	182
Litter	--	--	--	--	--
Insurance Premiums	1,202[2]	1,473	1,542	1,903	2,974[27]
Express Company Excise	523	32	15[15]	18	--
Parimutuel	--	--	150[16]	129	699[28]
Mechanical Devices	--	--	--	1,022[21]	2,953
Boxing & Wrestling	--	--	16[17]	4[22]	24
Admissions	--	--	771[18]	871	--
Property & In-lieu Excises	16,110	12,608	3,303	4,119	6,718
State Property Tax***	16,110[4]	12,608	3,303[17]	2,218[23]	2,602
Vehicle Excise	--	--	--	1,900[24]	4,039
PUD Excise	--	--	--	1	77
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	663	904	1,977	3,278	3,320
Inheritance & Gift	663[5]	904	1,902[25]	3,139	2,754
Conveyance	--	--	75[18]	139	566
Licenses	6,610	3,907	5,508	8,054	10,475
Vehicles & operators	6,076	3,272	3,072	5,326	5,743
Corporations & utilities	185	266	694	768	742
Liquor	--	--	883	764	924
Professional	n.a.	n.a.	n.a.	n.a.	1,206
Hunting and fishing	350	369	610	925	1,383
Other	--	--	249	271	477

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

Source: Department of Revenue and Office of Financial Management.

TABLE 2, Cont.
NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1984
Dollars in Thousands

Source	1952	1957	1962	1967	1972
ALL STATE TAXES	$ 248,975	$ 355,249	$ 522,575	$ 776,340	$ 1,174,410
General & Selective Sales	165,733	224,367	333,463	494,227	728,994
Retail Sales	100,088	137,177[36]	200,888[42]	306,192[50]	440,883
Use	7,821	10,789[36]	17,004[42]	24,871[50]	29,417
Motor Fuels	43,954[29]	54,628	74,981[43]	99,111[51]	152,280
Fuel Oil	--30	--	--	--	--
Beer and Wine	1,407[31]	1,413	1,544[44]	2,506	10,941[56]
Liquor Sales	2,120	7,207	11,822[45]	15,186[52]	15,318[57]
Liquor Ounce	--	--	5,813	12,529	28,673
War Liquor	--	--	--	--	--
Cigarette	10,343[32]	13,153[37]	20,056[46]	32,101[53]	48,710[58]
Tobacco Products	--	--	1,355[47]	1,731	2,772[59]
Gross Receipts	41,943	69,867	97,874	137,422	193,538
Business & Occupation	24,597[33]	49,141[38]	68,485[48]	90,683	134,078
Public Utility	7,099[34]	10,708[39]	15,942	29,579	34,842
Penalties and interest**....	502	1,175	1,826	2,414	2,469[60]
Litter	--	--	--	--	368
Insurance Premiums	4,202	5,923	8,566	11,901	18,719
Express Company Excise	--	--	--	--	--
Parimutuel	680	997[40]	1,393	1,538	3,052
Mechanical Devices	4,835	1,909	1,649	1,283	2
Boxing & Wrestling.....	28	14	13	24	8
Admissions	--	--	--	--	--
Property & In-lieu Excises ...	15,644	24,114	38,060	62,279	136,593
State Property Tax***.....	3,961	7,015[41]	11,726[49]	19,883[54]	75,804[61]
Vehicle Excise	11,270[35]	15,971	24,585	38,922[55]	56,286
PUD Excise	413	1,128	1,749	3,474	4,503
Timber Excise	--	--	--	--	--
Leasehold Excise	--	--	--	--	--
Other State Taxes	3,927	7,370	11,187	22,829	32,303
Inheritance & Gift	3,432	6,809	10,327	21,725	30,367
Conveyance	495	561	860	1,104	1,936
Licenses	21,728	29,531	41,992	59,583	82,982
Vehicles & operators	13,389	17,467	27,203	39,797	53,610
Corporations & utilities ...	1,305	1,772	2,724	3,151	5,192
Liquor	1,202	1,288	1,406	2,345	2,070
Professional	2,582	4,848	6,209	9,132	13,348
Hunting and fishing	2,661	3,579	4,377	5,075	8,668
Other	589	577	73	83	94

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.
NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1984
Dollars in Thousands

Source	1977	1978	1979	1980	1981
ALL STATE TAXES	$ 2,095,063	$ 2,446,819	$ 2,716,913	$ 2,914,582	$ 3,135,305
General & Selective Sales	1,209,751	1,433,741	1,529,321	1,608,144	1,678,119
Retail Sales	836,128[62]	989,364	1,042,901[70]	1,111,346[71]	1,165,247
Use	65,803[62]	77,142[67]	94,590	96,128[71]	96,092
Motor Fuels	188,357	232,676[68]	248,853	254,637[72]	246,829
Beer and Wine	10,836	12,782	12,800	13,550	15,947
Liquor Sales	20,534	22,392	24,222	26,183	28,286
Liquor Ounce	36,579	39,384	41,131	42,697	44,064
Cigarette	56,931	56,956	61,613	61,080	78,144[76]
Tobacco Products	2,583	3,045	3,211	2,523	3,510
Gross Receipts	368,653	431,574	511,728	560,881	631,957
Business & Occupation	263,089[63]	313,354	374,906	402,443[73]	442,806
Public Utility	62,359	67,137	78,054	93,570	103,209
Penalties and interest**....	5,774	7,841	9,994	12,517	14,678
Litter	982	1,332	1,407	1,459	1,690
Insurance Premiums	30,781	35,734	40,341	43,646	60,888
Parimutuel	5,635	6,145	7,004	7,199	8,639
Boxing & Wrestling	33	31	22	47	47
Property & In-lieu Excises ...	342,523	388,927	468,508	529,255	595,516
State Property Tax***.....	203,643[64]	234,983[69]	278,348	322,906[74]	354,948
Vehicle Excise	95,067	111,504	141,922	144,965	171,697
PUD Excise	6,360	6,367	7,005	7,736	9,077
Timber Excise	35,150[65]	33,336	37,887	49,960	54,522
Leasehold Excise	2,303[66]	2,737	3,346	3,688	5,272[76]
Other State Taxes	52,387	52,827	58,151	61,209	62,714
Inheritance & Gift	47,821	46,403	50,684	54,597[75]	54,274
Conveyance	4,566	6,424	7,467	6,612	6,272
Fish Privilege Tax	--	--	--	--	2,168[77]
Licenses	121,749	139,750	149,205	155,093	166,999
Vehicles & operators	74,443	84,456	86,215	89,561	95,075
Corporations & utilities ...	7,925	9,157	9,889	10,169	9,354
Liquor	3,149	3,304	3,334	3,216	4,058
Professional	24,049	28,387	32,436	34,849	43,867
Hunting and fishing	12,072	14,329	17,209	17,180	14,555
Other	111	117	122	118	90

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Selected Fiscal Years, 1927-1984

Dollars in Thousands

Source	1982	1983	1984
ALL STATE TAXES	$ 3,535,104	$ 4,209,679	$ 4,571,561
General & Selective Sales	1,900,846	2,315,197	2,642,639
Retail Sales	1,342,140[78]	1,739,336[90]	1,950,195[94]
Use	104,663[78]	124,897[90]	150,110[94]
Motor Fuels	261,403[79]	241,353[91]	338,610[95]
Beer and Wine	17,499[80]	19,715[91]	19,706
Liquor Sales	24,701[81]	25,519[91]	24,982
Liquor Liter	56,466[81]	60,226[91]	59,733
Cigarette	90,012[82]	99,432[91]	94,026
Tobacco Products	3,962[83]	4,719[91]	5,277
Gross Receipts	635,470	797,261	809,238
Business & Occupation	441,537[84]	569,334[92]	595,398[96]
Public Utility	120,396[84]	138,980[91]	119,213[97]
Penalties and interest**	15,246	20,402	25,037
Litter	1,672	2,172[91]	2,268
Insurance Premiums	47,182[85]	53,619[91]	56,456
Parimutuel	9,392	12,395	10,645
Boxing & Wrestling	45	359	35[98]
Hazardous Waste	--	--	186[98]
Property & In-lieu Excises	678,969	751,324	755,659
State Property Tax***	393,730[86]	432,504[91,93]	469,482
Vehicle Excise	222,236[84]	258,890[91]	221,115
PUD Excise	10,736[84]	13,441[91]	15,324
Timber Excise	47,407	41,122[91]	43,326
Leasehold Excise	4,860[84]	5,367[91]	6,412
Other State Taxes	123,833	114,163	130,504
Inheritance/Estate, Gift	56,192[87,83]	27,975[91]	20,236
Conveyance	5,381[86]	7,131[91]	9,532
Fish Privilege Tax	2,284[88]	2,533[91]	1,464
Real Estate Excise	59,777[88]	73,071[91]	94,594
State Convention Center	199[89]	3,453	4,678
Licenses	195,986	231,734	233,521
Vehicles & operators	114,336	136,367	134,214
Corporations & utilities	12,417	14,953	16,517
Liquor	6,029	6,921	7,598
Professional	44,653	54,123	57,800
Hunting and fishing	17,505	18,449	17,131
Other	1,046	921	261

*Fiscal years ending March 31st through 1952 and June 30th thereafter. Includes only taxes imposed by state government; local taxes are omitted. Footnotes on page following table.
**Net of refunds from 1935 through 1957.
***Amounts levied by year due through 1952; actual collections thereafter.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Footnotes

[1] Motor vehicle fuel tax of 1 cent per gallon, effective July 1, 1921.

[2] Insurance premiums tax of 2.0% on gross premiums, April 1, 1891.

[3] Tax of 5% on gross receipts of express companies, April 1, 1907.

[4] In the years prior to adoption of the 40 mill limit in 1932, the state levy ranged from about 10 mills to 15 mills.

[5] Inheritance tax effective June 6, 1901 with rates graduated from 1% to 12%, depending upon relationship of heirs to decedent and amount inherited.

[6] Rate increased to 2 cents per gallon July 1, 1929, to 4 cents April 1, 1931 and to 5 cents April 1, 1933.

[7] Retail sales & use tax of 2.0%, effective May 1, 1935 (Revenue Act).

[8] Fuel oil tax of 0.25 cents per gallon, May 1, 1935 (Revenue Act).

[9] Beer excise tax of $1.00 per barrel effective January 23, 1934, and wine excise tax of 10 cents per gallon effective June 17, 1935.

[10] Tax of 10% on liquor sold by Liquor Control Board, effective May 1, 1935 (Revenue Act).

[11] Tax of 1 cent per pack of 20 cigarettes, May 1, 1935 (Revenue Act).

[12] Tax on gross business receipts at rates of 0.25% for most activities and 0.5% for service firms, May 1, 1935 (Revenue Act). B & O tax replaced similar business activity tax at slightly different rates, effective March 21, 1933 (Occupation Tax Act).

[13] Tax on gross receipts of public service companies: 3.0% railroad, express, power and communication, 2.0% gas distribution; 0.5% urban transit and vessels; and 1.5% for all others, effective May 1, 1935 (Revenue Act). Public utility tax replaced similar tax at slightly different rates, March 21, 1933 (Occupation Tax Act).

[14] Tax of 5% on gross receipts of parimutuel betting machines at horse races, effective March 3, 1933.

[15] Tax of 5% on gross ticket sales of boxing and wrestling matches, effective July 1, 1933.

[16] Admissions tax of 1 cent per 20 cents of ticket price, effective May 1, 1935 (Revenue Act).

[17] First 40 mill limit approved by initative of the voters in November 1932. State levy reduced to 5 mills in 1933 and to 2 mills in 1935 (except for outstanding bonds).

[18] Conveyance tax of 50 cents per $500 of value imposed on transfers of real property, effective May 1, 1935 (Revenue Act).

[19] Rate increased to 3.0%, effective May 1, 1941.

[20] Rate increased to 2 cents per pack, effective May 1, 1939.

[21] Tax of 10% or 20% on gross yield of certain gambling devices, effective May 1, 1941.

[22] State admissions tax repealed May 1, 1943. Local governments permited to tax admissions at 5% of ticket price.

[23] Motor vehicle excise tax of 1.5% of value in lieu of personal property tax, effective January 1, 1938.

[24] Tax of 2.0% on gross revenues of public utility districts in lieu of property tax, effective March 25, 1941.

[25] Gift tax at 90% of inheritance tax rates, March 21, 1941.

[26] Additional "war" liquor sales tax of 10%, effective March 19, 1943 and repealed March 21, 1949.

[27] Express company excise tax repealed in 1945.

[28] Mechanical devices tax rates doubled to 20% & 40% March 20, 1947.

[29] Rate increased to 6.5 cents per gallon March 21, 1949.

[30] Fuel oil tax repealed effective June 11, 1947.

[31] Original 10% liquor sales tax repealed March 2, 1949; tax reimposed at 10% effective November 1,1951.

[32] Rate increased to 4 cents per pack, effective November 28, 1949.

[33] Surtax of 20% for all B & O tax rates, effective November 1, 1951.

[34] Surtax of 10% for all public utility tax rates, November 1, 1951.

[35] Includes aircraft excise tax of 1.0% of value in lieu of property tax, effective June 8, 1949.

[36] Rate increased to 3.33% May 1, 1955.

[37] Additional cigarette tax of 1 cent per pack (5 cents total), effective May 1, 1955.

[38] B & O surtax increased to 60% May 1, 1955.

[39] Public utility surtax increased to 20% May 1, 1957.

[40] Slot machines declared illegal by Supreme Court, September 1952.

[41] House trailers separated from motor vehicles and taxed at 1.0% of value effective June 8, 1955.

[42] Rate increased to 4.0% April 1, 1959.

[43] Rate increased to 7.5 cents per gallon April 1, 1961.

[44] Rate increased to 15% on liquor sales to consumers (Class H licenses remain at 10%) effective April 1, 1959.

[45] Fluid ounce tax of 1.1 cents per ounce imposed on liquor sales, effective April 15, 1961.

[46] Rate increased to 6 cents per pack June 11, 1959 and to 7 cents April 15, 1961.

[47] Tax on tobacco products other than cigarettes at 25% of wholesale price, effective July 1, 1959.

[48] B & O surtax increased to 76% on most activities and to 100% on service, effective April 1, 1959. Basic rate becomes 0.44% and service rate becomes 1.0%.

[49] Motor vehicle excise tax increased to 2.0% April 1, 1959.

[50] Rate increased to 4.2% June 1, 1965 and to 4.5% July 1, 1967.

[51] Rate increased to 9 cents per gallon May 1, 1967.

[52] Rate increased to 2 cents per ounce June 1, 1965.

[53] Rate increased to 11 cents per pack June 1, 1965.

[54] Two additional mills levied by the state for common schools starting in calendar 1967.

[55] House trailer excise tax increased to 1.5% June 1, 1965. Aircraft excise tax changed from 1.0% to $15 or $25 in 1967.

[56] Includes wine tax of 26% effective from July 1, 1969 to July 1, 1973 when the wine excise tax returned to gallonage basis at 75 cents per gallon.

[57] Rate increased to 4 cents per ounce July 1, 1971.

[58] Rate increased to 16 cents per pack June 1, 1971.

[59] Rate increased to 45% June 1, 1971.

[60] Tax of 0.015% on gross receipts of certain industries whose products relate to litter, effective May 21, 1971.

[61] House trailer excise tax increased to 2.0% July 1, 1971 but reduced to 1.0% May 23, 1972. Mobile homes exempt from excise tax in calendar 1973 but subject to property tax. Pickup campers included in excise tax with travel trailers May 23, 1972.

[62] Rate increased to 4.6% effective June 1, 1976.

[63] B & O tax credit for increasing percentage of personal property taxes on business inventories until 1984, effective May 10, 1974. New B & O surtax of 6% for all rates, effective June 1, 1976 (basic rate becomes 0.4664% and service rate becomes 1.06%).

[64] State levy eliminated for calendar 1974 collections. Starting with 1975 collections, state levy for local schools was $3.60 per $1,000 of assessed value, adjusted by assessment ratio in each county to full 100%.

[65] Timber excise tax in lieu of property tax on stumpage value at time of harvest. Initial rate of 1.3% effective October 1, 1972. Rate increased to 2.9% on October 1, 1973 and to 6.5% effective October 1, 1974.

[66] Leasehold excise tax of 12% of rental value of public property leases, less local taxes up to 6%, effective January 1, 1976.

[67] Rate increased to 11 cents, July 1, 1977. Variable gas tax effective January 1, 1978-rate may vary from 9 cents to 12 cents.

TABLE 2, Cont.

NET WASHINGTON STATE TAX COLLECTIONS

Footnotes

[68] Beer & wine tax for fiscal year 1978 includes 13 months collections due to new accounting changeback.

[69] Motor vehicle excise tax rate increased from 2.0% to 2.2%, effective August 1, 1977.

[70] Food for off-premises consumption became exempt from retail sales tax on July 1, 1978 due to approval of Initiative 345 by voters in November 1977.

[71] Expiration of temporary rate increase of 0.1%, June 30, 1979; state rate reverts to 4.5%.

[72] Rate increased from 11¢ to 12¢, July 1, 1979.

[73] Expiration of temporary 6% surtax, June 30, 1979. B & O minimum increased from $300 to $1,000 per month, July 1, 1979.

[74] Annual increase in state property tax revenues is subject to 106% limit effective for calendar 1980 collections.

[75] Substantial reduction in inheritance & gift taxes due to increased exemptions, revised rate schedules, and current use valuation of family farms & small businesses effective May 29, 1979. Phase out of all inheritance tax on community property, 1981 to 1984.

[76] Includes 13th month collections which were charged back to fiscal 1981.

[77] Collection of tax on commercially harvested food fish and shellfish (rates depend on species) transferred to Dept. of Revenue, July 1, 1980.

[78] Rate increased from 4.5% to 5.5%, December 4, 1981. Rate reduced from 5.5% to 5.4% and tax reimposed on food products, May 1, 1982.

[79] Rate increased from 12¢ to 13.5¢, July 1, 1981; reduced back to 12¢, January 1, 1982.

[80] Beer excise tax increased to $2.60 per 31 gallon barrel, both draft and bottled beer; wine excise tax changed to 20.25¢ per liter; both effective July 1, 1981. Surtaxes at 4%, May 1, 1982 increased to 7%, August 1, 1982.

[81] Liquor ounce tax increased from 4¢ to 5¢ per ounce and changed to metric basis at $1.72 per liter, July 1, 1981. Surtax of 4% May 1, 1982; increased to 14%, August 1, 1982.

[82] Rate increased from 16¢ to 20¢, July 1, 1981; further increased to 20.8¢, May 1, 1982 and to 23¢, August 1, 1982.

[83] Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[84] Surtax of 4%, April 1, 1982; increased to 7%, July 1, 1982.

[85] Premiums tax rates increased by 0.16% plus surtax of 4%, April 1, 1982.

[86] Surtax of 4%, July 1, 1982; increased to 7%, October 1, 1982.

[87] Inheritance & gift tax repealed by voters November 1981, effective January 1, 1982. Remaining inheritance tax consists of amount of federal estate tax credit.

[88] Real estate excise tax of 1.0% shifted from local to state level, September 1, 1981. Surtax of 4%, May 1, 1982; increased to 7%, August 1, 1982.

[89] State tax on hotel/motel accommodations in King County, effective April 1, 1982. Rate is 2% throughout the county except within Seattle, which is subject to a rate of 3% through 1982 and 5% thereafter.

[90] Rate increased to 6.5%, March 1, 1983, in 36 nonborder counties; remains at 5.4% in Clark, Cowlitz and Skamania counties. Temporary tax on food products expires, June 30, 1983.

[91] Surtaxes adopted in 1982 continued and made permanent after June 30, 1983.

[92] B&O surtaxes increased from 7% to 32% for most businesses (to 100% for services) for 4 months, 3/1/83-6/30/83.

[93] State excise tax of 0.5% levied on pleasure boats in lieu of personal property tax, effective June 30, 1983. New rate schedule, $20-$125, replaces the former $15 or $25 aircraft excise tax.

[94] Food products again exempt, July 1, 1983. Network telephone service, except local residential and coin-operated service, subject to sales tax, July 1, 1983.

[95] Variable gas tax rate repealed and rate increased from 12¢ to 16¢, July 1, 1983. Rate increased from 16¢ to 18¢, July 1, 1984.

[96] Permanent B&O tax rates, July 1, 1983: Manufacturing and wholesaling 0.484%; retailing 0.471%; services 1.5%, new category for insurance, 1.1%.

[97] Network telephone service exempt from public utility tax; instead subject to sales tax and B&O retailing category, July 1, 1983.

[98] Tax imposed upon industries that generate hazardous waste. Rates determined by DOE. Fiscal 1984 amount reflects last half of calendar 1983.

TABLE 3

WASHINGTON STATE GENERAL FUND REVENUES

Fiscal Year 1984 ($000)

Source	Amount[1]	Percent of Total	Percent of Subtotal	Percent of Subtotal
DEPARTMENT OF REVENUE	$3,588,162	74.5%	88.7%	94.4%
1935 Revenue Act Taxes[2].....	2,916,721	60.5	72.1	76.7
Retail sales	1,939,468	40.3	48.0	51.0
Use	151,726	3.1	3.8	4.0
Business & occupation	585,289	12.1	14.5	15.4
Public utility	96,714	2.0	2.4	2.5
Cigarette	94,026	2.0	2.3	2.5
Liquor sales (percent)	15,949	0.3	0.4	0.4
Conveyance	9,532	0.2	0.2	0.3
Penalties & interest	24,017	0.5	0.6	0.6
Other General Fund Taxes	670,149	13.9	16.6	17.6
Inheritance/estate	20,187	0.4	0.5	0.5
Gift	49	--	--	--
Tobacco products	5,212	0.1	0.1	0.1
Liquor sales (liter)	59,733	1.2	1.5	1.6
State property tax	466,753	9.7	11.5	12.3
PUD excise	6,960	0.1	0.2	0.2
State leasehold excise.....	6,489	0.1	0.2	0.2
Fish privilege	1,455	--	--	--
Real estate excise	103,311	2.1	2.6	2.7
Administrative fees	1,292	--	--	--
OTHER STATE TAXES	212,670	4.4	5.3	5.6
Vehicle excises	186,889	3.9	4.6	4.9
Insurance premiums	54,798	1.1	1.4	1.4
Other taxes	10,599	0.2	0.3	0.3
Transfers and suspense.....	(39,616)	(0.8)	(1.0)	(1.0)
SUBTOTAL - STATE TAXES	3,800,832	78.9%	94.0%	100.0%
OTHER STATE SOURCES	242,751	5.0	6.0	
Licenses & fees	29,218	0.6	0.7	
Tuitions	113,482	2.4	2.8	
Liquor profits	27,939	0.6	0.7	
Lottery	71,883	1.5	1.8	
Borrowing.....	200,005	4.1	5.0	
Miscellaneous revenues	(199,776)	(4.1)	(5.0)	
SUBTOTAL - ALL STATE SOURCES	4,043,583	83.9%	100.0%	
FEDERAL GOVERNMENT.....	774,236	16.1		
TOTAL - GENERAL FUND RECEIPTS	$4,817,819	100.0%		

[1] Includes only the basic general fund; special revenue accounts, such as timber excise tax,
[2] and earmarked funds are excluded.
[3] Excludes $44,621,005 for debt service (source: State Treasurer).
Negative accounting transfers exceed other minor sources. Source: Office of Financial Management (report R-1, 9/7/84). Figures may not agree with Tables 1 and 3 due to late accounting adjustments in agency transmittals.

TABLE 4

DEPARTMENT OF REVENUE COLLECTIONS

Fiscal Years 1983 & 1984 ($000)

Source	Fiscal 1983	Fiscal 1984	Percent Change
STATE TAXES	$3,391,614	$3,691,473	8.8%
1935 Revenue Act Taxes	2,725,031	2,968,493	8.9
Retail sales	1,739,336	1,950,195	12.1
Use	124,897	150,110	20.2
Business & occupation	569,334	595,398	4.6
Public utility	138,980	119,213	(14.2)
Cigarette	99,432	94,026	(5.4)
Liquor sales	25,519	24,982	(2.1)
Conveyance	7,131	9,532	33.7
Penalties and interest	20,402	25,037	22.7
Property & in lieu excises	492,434	534,544	8.6
State school levy	432,504	469,482	8.5
Timber excise	41,122	43,326	5.4
PUD excise	13,441	15,324	14.0
Leasehold excise	5,367	6,412	19.5
Other State Taxes	174,149	188,436	8.2
Inheritance/estate	27,769	20,187	(27.3)
Gift	206	49	(76.2)
Tobacco products	4,719	5,277	11.8
Liquor liter	60,226	59,733	(0.8)
Fish privilege	2,533	1,464	(42.2)
Litter	2,172	2,268	4.4
Real estate excise	73,071	94,594	29.5
State convention center	3,453	4,678	35.5
Hazardous waste	--	186	--
ADMINISTRATIVE COLLECTIONS	15,847	11,640	(26.6)
Business registrations	658	705	7.1
Escheats	171	277	62.0
Nonresident exemption permits	260	376	44.6
Cigarette vendors licenses	128	149	16.4
Property tax exemption fees	46	61	32.6
Unclaimed property	9,725	5,052	(48.1)
City/county expense fund	2,909	3,093	6.3
Transit district expense fund	1,687	1,701	0.8
Leasehold expense fund	105	105	--
Miscellaneous receipts	158	121	(23.4)
LOCAL TAX COLLECTIONS	306,866	378,841	23.5
City/county sales & use	191,040	257,900	35.0
Transit district sales & use	110,779	116,095	4.8
City/county leasehold	5,047	4,846	(4.0)
TOTAL DEPARTMENT COLLECTIONS	$3,714,327	$4,081,954	9.9%

TABLE 5

COUNTY/CITY SALES AND USE TAX DISTRIBUTIONS*

Fiscal Years 1980-1984

Jurisdiction	1980	1981	1982	1983	1984
Adams	$ 352,110	$ 463,826	$ 457,585	$ 533,739	$ 530,121
Asotin	219,656	238,133	216,987	247,784	242,998
Benton	6,016,957	5,513,333	6,587,398	5,337,456	4,572,928
Chelan	1,637,746	1,650,464	1,646,237	1,971,516	3,163,995
Clallam	1,508,900	1,389,561	1,389,599	1,865,260	2,438,546
Clark	4,329,135	4,506,795	4,467,977	5,247,391	5,134,273
Columbia	83,003	94,067	104,859	103,732	107,098
Cowlitz	2,774,464	3,159,234	2,761,234	3,440,509	5,160,791
Douglas	409,220	426,215	437,996	579,946	861,972
Ferry	91,108	74,955	121,401	96,622	115,438
Franklin	1,399,006	1,490,033	1,483,078	1,631,934	1,628,525
Garfield	49,659	61,890	52,981	122,126	118,243
Grant	1,310,535	1,386,376	1,386,041	1,870,933	2,951,035
Grays Harbor	3,282,054	4,056,046	4,730,765	4,882,296	4,067,561
Island	665,194	689,729	663,468	1,089,554	1,400,804
Jefferson	395,890	401,838	477,911	967,806	983,611
King	50,239,177	53,202,192	53,558,008	66,853,290	97,788,172
Kitsap	2,897,899	3,032,124	3,185,264	5,961,084	7,662,656
Kittitas	560,842	609,856	655,061	779,467	804,437
Klickitat	337,606	338,369	326,699	425,379	444,645
Lewis	2,141,624	2,248,799	2,241,354	2,497,691	3,239,651
Lincoln	240,439	270,101	301,426	294,732	291,652
Mason	557,573	595,779	565,956	731,977	1,025,958
Okanogan	697,657	692,710	666,955	908,719	914
Pacific	397,495	377,322	362,159	395,296	
Pend Oreille	110,197	135,863	116,712	135,291	
Pierce	11,829,539	12,252,492	13,113,691	18,954,259	
San Juan	239,189	271,416	284,286	353,727	
Skagit	2,043,075	2,140,626	2,223,914	2,710,630	382
Skamania	159,808	147,588	97,099	93,261	98
Snohomish	9,408,091	9,819,507	9,535,474	19,703,390	,961
Spokane	10,819,645	10,721,465	10,735,267	13,815,146	,74,930
Stevens	580,370	600,147	627,052	1,209,068	1,151,769
Thurston	3,232,318	3,460,165	3,481,262	4,380,658	8,391,677
Wahkiakum	4,950	18,866	17,485	27,181	54,809
Walla Walla	1,044,307	1,295,124	1,343,499	1,493,455	1,604,519
Whatcom	3,406,715	3,547,974	3,516,980	4,053,676	7,741,632
Whitman	726,455	897,482	950,149	868,832	920,925
Yakima	4,674,106	4,948,703	4,718,997	6,646,263	10,569,862
TOTAL	$130,873,714	$137,227,165	$139,610,266	$183,281,076	$254,899,607
County Government	$ 46,294,414	$ 47,510,135	$ 49,761,875	$ 57,918,287	$ 69,331,066
City Government	84,579,300	89,717,030	89,848,391	125,362,789	185,568,541
TOTAL	$130,873,714	$137,227,165	$139,610,266	$183,281,076	$254,899,607

*Actual distributions to county government and all cities within the county, excluding from 1.0% to 1.5% of collections (depending on tax rate) that is retained by the state for administrative expenses.

NOTE: Distributions through fiscal year 1982 reflect local sales/use tax at a 0.5% rate. Starting in October 1982 some cities and counties began receiving distributions of additional local option sales/use tax at rates from 0.1% to 0.5%.

TABLE 6

PUBLIC TRANSPORTATION SYSTEMS: LOCAL SALES AND USE TAX DISTRIBUTIONS[1]

Fiscal Years 1982-1984

Transit District[2]	Date 1st Imposed	Tax Rate[3]	1982	1983	1984
King Co.	1/73	0.6%	$48,904,990	$ 71,003,477	$ 75,899,116
Grays Harbor Co.	1/75	0.2	1,829,478	1,569,359	1,008,420
Bellingham	1/76	0.3	1,195,177	1,387,439	1,452,496
Snohomish Co. PTBA	10/76	0.3	3,311,419	4,086,763	4,293,636
Thurston Co. PTBA	1/78	0.3	1,782,067	2,057,830	2,212,319
Everett	1/79	0.3	2,019,857	2,121,414	2,380,694
Clallam Co. PTBA	1/80	0.3	687,350	735,912	773,525
Pacific Co.	1/80	0.3	222,428	242,426	266,122
Pierce Co. PTBA	1/80	0.3	7,247,978	8,266,741	8,962,179
Walla Walla Co. PTBA	4/80	0.3	646,193	715,421	718,614
Clark Co.	1/81	0.3	2,737,372	3,173,970	3,108,978
Jefferson Co.	1/81	0.3	279,151	450,408	292,753
Yakima (City)	1/81	0.3	1,082,256	1,617,474	1,666,731
Spokane Co. PTBA	4/81	0.3	3,803,844	5,046,129	7,202,889
Benton-Franklin PTBA	7/81	0.3	3,398,460	3,771,734	3,258,839
Kitsap Co. PTBA	10/82	0.3	--	1,013,120	1,896,063
TOTALS			$79,148,020	$107,259,616	$115,393,376

[1] Actual distributions after deducting from 1.0% to 1.5% of collections (depending on tax rate) for state administrative expenses.

[2] The local sales and use tax for transit purposes may be imposed by cities, counties, or public transportation benefit areas (PTBAs), which may include cities as well as unincorporated areas, if approved by voters of the district.

[3] Current local tax rate as of October 1984. Rates may range from 0.1% to 0.6%.

TABLE 7

TIMBER EXCISE TAX DISTRIBUTIONS BY COUNTY

Calendar Year 1984

County[1]	Account "A"	Reserve Account[2]	Total
Asotin.....	$ 9,516	$ 1,454	$ 10,970
Benton.....	0	78	78
Chelan.....	6,199	42,628	48,827
Clallam.....	471,186	307,487	778,674
Clark.....	78,833	36,270	115,103
Columbia.....	15,061	6,333	21,394
Cowlitz.....	2,043,296	1,521,543	3,564,839
Douglas.....	0	724	724
Ferry.....	9,662	15,484	25,146
Garfield.....	2,354	2,134	4,488
Grays Harbor.....	810,797	558,927	1,369,725
Island.....	11,670	10,318	21,988
Jefferson.....	82,102	150,089	232,191
King.....	846,501	428,538	1,275,039
Kitsap.....	71,234	42,524	113,758
Kittitas.....	119,092	66,666	185,758
Klickitat.....	60,765	61,775	122,540
Lewis.....	2,339,159	1,021,358	3,360,517
Lincoln.....	172	3,314	3,485
Mason.....	93,728	69,393	163,121
Okanogan.....	4,140	16,392	20,532
Pacific.....	944,040	667,798	1,611,839
Pend Oreille.....	28,841	31,673	60,514
Pierce.....	1,036,865	339,115	1,375,980
San Juan.....	10,503	2,480	12,983
Skagit.....	184,873	207,759	392,632
Skamania.....	319,306	228,620	547,927
Snohomish.....	97,310	112,376	209,685
Spokane.....	12,142	19,506	31,647
Stevens.....	60,599	70,085	130,684
Thurston.....	230,963	189,523	420,486
Wahkiakum.....	179,996	125,598	305,594
Walla Walla.....	860	525	1,385
Whatcom.....	94,529	64,850	159,379
Whitman.....	0	830	830
Yakima.....	12,884	22,208	35,091
Local Subtotal...	10,289,179	6,446,374	16,735,554
State (Schools)[3].	5,469,533	3,301,774	8,771,307
TOTAL.....	$15,758,712	$9,748,148	$25,506,861

[1]Includes distributions to county roads, local school districts, fire districts, ports, libraries, county general fund, and other junior taxing districts.

[2]Includes the Guarantee Distribution Account fund distribution.

[3]State's share is used for statewide school support through the state school apportionment formula.

TABLE 8

LOCAL LEASEHOLD EXCISE TAX DISTRIBUTIONS

Fiscal Years 1982-1984

County	1982	1983	1984 County	1984 Cities	1984 Total
Adams	$ 23,215	$ 9,294	$ 22,362	$ 1,446	$ 23,808
Asotin	6,456	4,268	3,579	2,183	5,762
Benton	127,911	121,314	88,781	50,459	139,240
Chelan	10,025	11,628	13,146	2,444	15,590
Clallam	107,470	59,634	40,347	28,008	68,355
Clark	91,896	226,972	48,725	86,779	135,504
Columbia	5,328	9,278	4,424	1,232	5,656
Cowlitz	80,633	169,528	129,267	21,141	150,408
Douglas	35,756	26,114	37,271	1,457	38,728
Ferry	1,135	921	803	39	842
Franklin	112,169	102,155	66,203	31,437	97,640
Garfield	3,751	3,111	7,123	--	7,123
Grant	142,136	119,531	105,032	22,306	127,338
Grays Harbor	71,555	59,868	24,774	29,003	53,777
Island	14,402	16,092	5,719	10,251	15,970
Jefferson	49,738	33,735	29,819	3,453	33,272
King	2,175,720	2,297,780	1,016,248	1,617,402	2,633,650
Kitsap	45,881	78,944	46,587	28,054	74,641
Kittitas	140,843	12,717	15,054	3,164	18,218
Klickitat	17,587	14,847	16,785	293	17,078
Lewis	7,162	8,751	4,310	3,224	7,534
Lincoln	27,373	8,275	30,058	366	30,424
Mason	27,350	17,840	14,345	2,275	16,620
Okanogan	11,466	10,876	12,098	268	12,366
Pacific	38,571	27,360	10,272	7,344	17,616
Pend Oreille	2,135	1,505	1,087	165	1,252
Pierce	534,555	555,932	285,011	283,447	568,458
San Juan	8,658	10,608	4,906	5,128	10,034
Skagit	251,477	104,193	46,127	256,102	302,229
Skamania	6,348	6,722	4,721	2,703	7,424
Snohomish	157,074	354,599	136,570	63,392	199,962
Spokane	55,921	70,718	37,575	22,872	60,447
Stevens	1,774	1,991	1,948	395	2,343
Thurston	38,230	33,504	24,938	16,590	41,528
Wahkiakum	14,184	3,037	4,354	--	4,354
Walla Walla	45,908	45,194	48,904	1,109	50,013
Whatcom	107,122	128,295	47,758	53,914	101,672
Whitman	37,412	27,022	31,933	5,426	37,359
Yakima	46,019	28,755	28,442	6,988	35,430
TOTAL	$4,682,346	$4,822,908	$2,497,406	$2,672,259	$5,169,665

TABLE 9

PUBLIC UTILITY DISTRICT (PUD) EXCISE TAX

Distributions in Fiscal 1980-1984

County	1980	1981	1982	1983	1984
Adams	$ 159	$ 124	$ 78	$ 95	$ 110
Benton	286,019	337,627	242,276	330,418	414,720
Chelan	1,267,989	1,326,069	900,803	940,861	938,441
Clallam	114,336	140,841	94,854	143,005	163,414
Clark	581,905	748,587	596,104	756,689	890,471
Cowlitz	415,857	666,387	523,572	757,280	899,934
Douglas	914,994	956,514	647,484	652,099	663,035
Ferry	20,224	25,806	17,737	20,700	24,001
Franklin	130,470	141,999	107,315	164,061	188,088
Grant	999,590	1,035,808	633,386	685,520	722,691
Grays Harbor	213,899	306,765	228,688	351,484	389,917
Island	14,839	19,284	16,586	21,213	25,281
Jefferson	8,206	9,564	7,495	10,413	9,387
Kitsap	615	935	605	828	856
Kittitas	295,971	272,270	166,231	177,025	192,644
Klickitat	60,359	79,541	56,639	83,317	82,958
Lewis	259,699	336,241	231,263	278,800	299,459
Lincoln	605	734	417	417	431
Mason	120,720	160,802	122,185	149,963	173,810
Okanogan	306,695	337,050	231,495	241,895	256,339
Pacific	72,382	93,942	70,693	86,314	98,323
Pend Oreille	116,102	118,463	78,338	79,530	94,213
Pierce	2,247	2,940	2,186	3,305	4,416
Skagit	402	511	438	1,119	1,441
Skamania	36,148	42,230	28,920	35,209	38,226
Snohomish	909,949	1,257,314	1,079,343	1,352,738	1,568,597
Thurston	7,606	7,534	4,659	3,105	3,323
Wahkiakum	14,941	16,784	10,559	13,274	16,194
Whatcom	10,962	18,486	12,862	18,941	27,819
Yakima	243,013	252,982	156,382	165,776	174,947
STATE	309,454	363,089	429,424	1,070,319*	1,575,315*
Schools	--	--	4,036,587	4,845,119	5,384,710
TOTAL	$7,736,357	$9,077,224	$10,735,604	$13,440,832	$15,323,511

*Includes full amount of surtax.

TABLE 10

RETAIL SALES AND USE TAX DISTRIBUTIONS FOR LOCAL STADIUM AND CONVENTION CENTER FACILITIES

Fiscal Years 1977-1984

Fiscal Year	Cities	Counties	Total
1977	1,058,180	1,400,009	2,458,189
1978	1,167,426	1,478,879	2,646,305
1979	1,771,337	2,215,737	3,987,074
1980	1,739,806	2,450,133	4,189,939
1981	1,894,742	2,833,011	4,727,753
1982	2,076,719	2,882,251	4,958,970
1983	2,376,257	3,683,343	6,059,600
1984	2,468,766	3,610,543	6,079,309

As of October 1984, 87 cities and 25 counties were participating in this program. The 2% stadium/convention center tax is not an additional tax for the consumer but is deducted from the state retail sales and use tax on hotel/motel lodgings.

TABLE 11

REAL ESTATE EXCISE TAX STATISTICS

Fiscal Years 1975-1984

Fiscal Year	Number of Sales	Taxable Value of Sales ($000,000)*	State Real Estate Excise Tax ($000)**
1975	190,133	3,231.3	32,312.8
1976	224,700	4,408.4	44,083.6
1977	236,358	6,039.1	60,391.1
1978	294,887	8,627.3	86,273.5
1979	286,690	10,158.9	101,588.6
1980	242,020	9,567.4	95,674.3
1981	211,457	9,057.4	90,573.9
1982	174,378	7,310.9	73,483.1
1983	196,965	6,917.5	73,842.4
1984	214,295	8,953.9	95,574.6

*Estimate.

**Local tax through August 1981 and state tax thereafter; excludes local option real estate taxes starting in 1982.

TABLE 12

NUMBER OF STATE EXCISE TAXPAYERS

Registered Accounts by County and Reporting Frequency
Beginning of Fiscal 1984 and 1985

County	July 1983	July 1984			
	Total	Monthly	Quarterly	Annual	Total
Adams	754	197	369	206	772
Asotin	613	137	395	144	676
Benton	4,065	976	2,329	984	4,289
Chelan	3,691	989	2,164	847	4,000
Clallam	3,471	714	1,966	937	3,617
Clark	7,725	1,574	4,606	1,978	8,158
Columbia	218	56	108	58	222
Cowlitz	3,526	909	2,009	823	3,741
Douglas	292	63	139	94	296
Ferry	282	44	174	99	317
Franklin	1,592	423	876	316	1,615
Garfield	119	33	69	31	133
Grant	2,371	627	1,282	559	2,468
Grays Harbor	3,524	838	2,044	855	3,737
Island	2,043	380	1,281	617	2,278
Jefferson	1,347	226	808	424	1,458
King	80,875	16,909	48,470	23,764	89,143
Kitsap	6,954	1,342	4,344	2,161	7,847
Kittitas	1,335	315	737	354	1,406
Klickitat	721	169	467	176	812
Lewis	3,182	724	1,862	820	3,406
Lincoln	550	138	259	170	567
Mason	1,711	310	1,018	522	1,850
Okanogan	1,744	401	987	471	1,859
Pacific	1,128	263	653	298	1,214
Pend Oreille	393	72	254	117	443
Pierce	22,428	4,622	13,323	6,519	24,464
San Juan	1,110	187	673	344	1,204
Skagit	4,153	980	2,254	1,192	4,426
Skamania	262	48	159	83	290
Snohomish	19,245	3,703	11,692	6,129	21,524
Spokane	15,689	3,831	9,361	3,867	17,059
Stevens	1,440	308	836	369	1,513
Thurston	7,225	1,392	4,337	2,247	7,976
Wahkiakum	187	31	107	68	206
Walla Walla	1,950	544	1,021	469	2,034
Whatcom	6,652	1,474	3,985	1,734	7,197
Whitman	1,350	321	732	366	1,419
Yakima	7,262	1,951	3,974	1,700	7,625
SUBTOTAL	223,179	48,221	132,128	62,912	243,261
Out-Of-State	15,393	5,491	7,060	4,233	16,784
TOTAL	238,572	53,712	139,188	67,145	260,045

PROPERTY TAX LEVIES AND COLLECTIONS

Table 13 - Property Tax Levies by Major Taxing District, by Calendar Year Due, 1981 - 1984

Table 14 - Property Tax Levies by County, Due in Calendar 1983 and 1984

Table 15 - Property Tax Levy Rates by County; Countywide Average Rates Per $1,000 Assessed Value by Year Due, 1980 - 1984

Table 16 - Property Tax Valuations, Levies, and Average Tax Rates, by Calendar Year Due, 1910 - 1985

Table 17 - Number of Taxing Districts by Type, 1979 - 1984

Table 18 - Property Tax Collections and Year-end Delinquency, Amounts by County for Calendar 1983

Table 19 - Property Tax Collections and Year-end Delinquency, Statewide Totals, 1935 - 1983

TABLE 13

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1981-1984

Dollars in Thousands

	1981		1982	
	Amount ($000)	Percent	Amount ($000)	Percent
TOTAL	$1,129,004	100.0	$1,242,771	100.0
SCHOOLS	617,262	54.6	683,303	55.0
State (Regular)	370,633	32.8	405,098	32.6
Local (Special)	246,629	21.8	278,205	22.4
Special M & O	151,360	13.4	186,639	15.0
Special Bond	95,269	8.8	91,566	7.4
COUNTY	233,788	20.7	256,265	20.6
Current Expense (Regular)	122,248	10.8	134,965	10.9
Roads (Regular)	68,712	6.1	77,366	6.2
All Other Regular	23,775	2.1	24,579	2.0
All Special	19,053	1.7	19,355	1.5
CITIES AND TOWNS	156,318	13.9	168,158	13.5
Regular Levies	130,522	11.6	143,934	11.6
Special Levies	25,796	2.3	24,224	1.9
DISTRICTS	121,636	10.8	135,045	10.9
Total Regular	101,219	9.0	114,622	9.2
Total Specials	20,417	1.8	20,423	1.7
Port Regular	29,377	2.6	32,579	2.6
Port Special	989	0.1	787	0.1
Fire Protection Regular	36,526	3.2	41,125	3.3
Fire Protection Special	11,146	1.0	8,182	0.7
Library Regular	20,396	1.8	23,261	1.9
Library Special	475	---	515	---
Hospital Regular	2,924	0.3	3,678	0.3
Hospital Special	5,429	0.5	4,920	0.4
Emergency Medical Regular	10,009	0.9	10,249	0.8
Emergency Medical Special	813	0.1	2,468	0.2
Other Regular	1,987	0.2	3,730	0.3
Other Special	1,565	0.1	3,551	0.3

TABLE 13, Cont.

PROPERTY TAX LEVIES BY MAJOR TAXING DISTRICT

By Calendar Year Due, 1981-1984

Dollars in Thousands

1983		1984		1983 to 1984 Comparison	
Amount ($000)	Percent	Amount ($000)	Percent	Difference ($000)	Percent Change
$1,434,255	100.0	$1,508,700	100.0	$74,445	5.2
802,328	55.9	837,997	55.5	35,669	4.4
441,199	30.7	477,223	31.6	36,024	8.2
361,129	25.2	360,774	23.9	- 355	- 0.1
263,619	18.4	260,277	17.2	- 3,342	- 1.3
97,510	6.8	100,497	6.7	2,987	3.1
280,831	19.6	301,757	20.0	20,926	7.4
149,674	10.4	162,636	10.8	12,962	8.7
86,852	6.1	94,897	6.3	8,045	9.3
23,390	1.6	23,499	1.5	109	0.5
20,915	1.5	20,725	1.4	- 190	- 0.9
190,171	13.3	197,596	13.1	7,425	3.9
158,972	11.1	167,853	11.1	8,881	5.6
31,199	2.2	29,743	2.0	- 1,456	- 4.7
160,925	11.2	171,350	11.4	10,425	6.5
136,322	9.5	151,741	10.1	15,419	11.3
24,603	1.7	19,609	1.3	- 4,994	-20.3
37,419	2.6	42,317	2.8	4,898	13.1
863	0.1	394	---	- 469	-54.4
49,258	3.4	53,469	3.6	4,211	8.5
14,095	1.0	10,138	0.7	- 3,957	-28.1
27,134	1.9	30,060	2.0	2,926	10.8
493	---	632	---	139	28.2
4,712	0.3	6,123	0.4	1,411	29.9
5,525	0.4	5,495	0.4	- 30	- 0.5
13,901	1.0	15,482	1.0	1,581	11.4
1,338	0.1	1,421	0.1	83	6.2
3,898	0.3	4,290	0.3	392	10.1
2,289	0.1	1,529	0.1	- 760	-33.2

TABLE 14

PROPERTY TAX LEVIES BY COUNTY

Due in Calendar 1983 & 1984

County	Year Due 1983 ($000)	Year Due 1984 ($000)	Change ($000)	Percent Change
Adams	$ 6,554,037	$ 6,686,443	$ 132,406	2.0
Asotin	3,604,194	3,895,271	291,077	8.1
Benton	32,812,259	36,005,989	3,193,730	9.7
Chelan	14,118,040	15,839,137	1,721,097	12.2
Clallam	14,039,019	15,292,286	1,253,267	8.9
Clark	59,800,854	64,494,369	4,693,515	7.8
Columbia	1,860,085	2,011,058	150,973	8.1
Cowlitz	31,882,274	34,908,428	3,026,154	9.5
Douglas	6,671,621	7,391,059	719,438	10.8
Ferry	1,025,072	1,073,819	48,747	4.8
Franklin	13,890,367	14,663,417	773,050	5.6
Garfield	1,433,079	1,533,162	100,083	7.0
Grant	15,462,810	17,117,249	1,654,439	10.7
Grays Harbor	22,032,752	23,260,991	1,228,239	5.6
Island	13,927,576	15,135,107	1,207,531	8.7
Jefferson	6,564,739	7,713,333	1,148,594	17.5
King	547,711,228	557,973,311	10,262,083	1.9
Kitsap	38,941,825	43,374,843	4,433,018	11.4
Kittitas	6,919,522	6,938,570	19,048	0.3
Klickitat	5,707,668	7,025,906	1,318,238	23.1
Lewis	15,421,527	17,631,614	2,210,087	14.3
Lincoln	4,858,499	5,755,900	897,401	18.5
Mason	11,378,631	12,184,726	806,095	7.1
Okanogan	8,738,965	9,424,136	685,171	7.8
Pacific	5,890,599	6,174,536	283,937	4.8
Pend Oreille	2,451,996	2,357,639	- 94,357	- 3.8
Pierce	146,758,380	152,511,738	5,753,358	3.9
San Juan	6,202,766	7,431,018	1,228,252	19.8
Skagit	22,322,360	24,402,855	2,080,495	9.3
Skamania	2,368,255	2,517,142	148,887	6.3
Snohomish	114,539,392	116,285,212	1,745,820	1.5
Spokane	90,841,840	99,228,590	8,386,750	9.2
Stevens	6,859,960	7,657,508	797,548	11.6
Thurston	40,111,638	46,308,676	6,197,038	15.4
Wahkiakum	912,412	933,454	21,042	2.3
Walla Walla	15,647,067	16,410,746	763,679	4.9
Whatcom	42,575,873	42,695,961	120,088	0.3
Whitman	12,624,347	12,516,337	- 108,010	- 0.9
Yakima	38,791,562	43,938,061	5,146,499	13.3.
TOTAL	$1,434,255,090	$1,508,699,597	$74,444,507	5.2

TABLE 15

PROPERTY TAX LEVIES BY COUNTY
Countywide Average Rates Per $1,000 Assessed Value
By Year Due 1980-1984

County	1980	1981	1982	1983	1984
Adams	$ 9.67	$10.01	$10.38	$10.78	$11.72
Asotin	13.09	13.45	13.24	12.86	13.57
Benton	10.91	9.46	9.29	9.46	11.04
Chelan	13.03	11.81	11.02	11.06	12.21
Clallam	11.92	8.81	9.16	8.53	9.29
Clark	12.25	11.38	10.29	10.25	10.85
Columbia	10.75	10.72	11.10	12.13	13.48
Cowlitz	10.56	10.44	9.45	10.00	11.45
Douglas	11.92	11.21	10.97	11.03	11.47
Ferry	9.06	8.62	7.82	7.18	7.96
Franklin	13.41	11.33	10.76	11.26	12.54
Garfield	14.17	13.48	13.22	13.29	14.51
Grant	11.80	11.20	10.75	11.04	11.94
Grays Harbor	11.74	11.07	10.70	10.67	11.08
Island	10.54	10.10	8.35	8.48	8.41
Jefferson	9.04	7.16	7.03	7.48	9.30
King	14.80	9.28	9.73	9.81	10.42
Kitsap	11.66	10.21	9.10	9.09	9.20
Kittitas	11.79	11.52	10.29	10.47	10.31
Klickitat	13.24	12.00	10.82	9.65	10.13
Lewis	10.44	10.04	10.22	9.20	10.37
Lincoln	11.46	11.51	11.66	11.36	12.88
Mason	11.58	12.77	9.68	8.93	8.94
Okanogan	11.42	11.21	11.29	11.21	11.77
Pacific	12.38	11.79	11.76	11.45	11.73
Pend Oreille	10.23	14.14	10.84	11.66	11.15
Pierce	16.39	12.82	13.42	11.57	12.38
San Juan	9.46	8.64	7.70	6.62	7.69
Skagit	11.59	10.03	9.61	8.80	10.07
Skamania	8.69	8.33	7.76	9.16	9.28
Snohomish	10.87	9.91	8.43	8.91	9.83
Spokane	14.61	12.20	11.71	11.90	13.11
Stevens	10.26	9.27	9.86	9.06	10.00
Thurston	12.91	11.52	10.49	10.66	11.84
Wahkiakum	10.73	9.60	9.04	10.22	11.42
Walla Walla	12.02	10.54	10.52	10.80	11.78
Whatcom	10.96	10.45	9.68	10.29	10.73
Whitman	12.58	13.19	13.75	14.92	14.80
Yakima	12.00	10.64	10.12	9.47	10.86
STATEWIDE	13.11	10.28	10.10	10.06	10.83

TABLE 16

PROPERTY TAX VALUATIONS, LEVIES AND AVERAGE TAX RATES

By Calendar Year Due, 1910-1985

Year Due	Assessed Valuation($000)[1]			Total Taxes Levied ($000)	Statewide Average Rate Per $1,000 A.V.[2]
	County	State	Total		
1910.....	$ 681,070	$ 109,946	$ 791,016	$ 24,994	$ 7.90
1915.....	865,995	159,466	1,025,461	36,818	8.98
1920.....	902,525	153,977	1,056,502	60,143	14.23
1925.....	999,658	148,258	1,147,916	67,004	14.59
1930.....	1,088,837	162,067	1,250,904	81,095	16.21
1935.....	852,482	112,669	965,151	48,368	12.53
1940.....	818,684	159,803	978,487	41,505	10.61
1945.....	987,810	181,507	1,169,317	46,160	9.87
1950.....	1,490,903	206,402	1,697,305	86,025	12.67
1951.....	1,527,593	211,812	1,739,406	83,573	12.01
1952.....	1,673,033	218,864	1,891,897	92,194	12.18
1953.....	1,852,481	218,061	2,070,542	104,246	12.59
1954.....	1,994,528	221,199	2,215,728	111,239	12.53
1955.....	2,118,359	230,078	2,348,437	116,833	12.44
1956.....	2,242,235	232,034	2,474,269	128,642	13.00
1957.....	2,467,638	234,194	2,701,832	143,662	13.29
1958.....	2,656,444	268,651	2,925,095	158,827	13.58
1959.....	2,828,331	284,853	3,113,184	174,671	14.03
1960.....	2,919,367	307,112	3,226,480	175,998	13.64
1961.....	3,129,225	317,901	3,447,126	204,413	14.83
1962.....	3,290,578	325,635	3,616,213	214,979	14.86
1963.....	3,465,939	339,348	3,805,287	231,541	15.21
1964.....	3,655,050	347,009	4,002,059	252,611	15.78
1965.....	3,835,198	346,916	4,182,114	267,923	16.02
1966.....	4,040,600	341,824	4,382,424	285,456	16.29
1967.....	4,561,872	346,473	4,908,345	338,423	17.24
1968.....	4,966,600	342,965	5,309,565	395,951	18.64
1969.....	5,562,045	365,605	5,927,650	465,293	19.63
1970.....	6,107,912	389,227	6,497,139	533,244	20.52
1971.....	13,711,635	828,263	14,539,898	622,946	21.42
1972.....	14,348,242	857,376	15,205,618	651,005	21.41
1973.....	16,821,800	1,099,759	17,921,559	674,458	18.82
1974.....	18,065,726	1,230,384	19,296,110	716,189	18.56
1975.....	38,211,161	2,548,447	40,759,608	806,038	19.78
1976.....	42,496,185	2,710,696	47,206,880	727,430	16.09
1977.....	48,357,404	3,023,877	51,381,281	927,390	18.05
1978.....	56,089,049	3,079,209	59,168,258	1,002,340	16.94
1979.....	63,105,417	3,477,928	66,583,345	1,064,021	15.98
1980.....	73,063,044	3,728,925	76,791,969	1,006,737	13.11
1981.....	105,678,610	4,202,744	109,881,354	1,129,004	10.28
1982.....	118,395,134	4,850,053	123,245,187	1,242,771	10.10
1983.....	137,936,548	5,476,328	143,412,876	1,434,255	10.06
1984.....	134,961,347	5,803,775	140,765,122	1,508,700	10.83
1985.....	141,743,344	6,453,551	148,196,895	n.a.	n.a.

n.a. - not available

[1] County assessed valuations are valuations as equalized by the County Board of Equalization, and state assessed valuations are valuations of inter-county utilities and private car companies as equalized by the State Board of Equalization for county purposes.

[2] Total taxes levied divided by total assessed valuation. All years adjusted to dollars per thousand levied on 100 percent assessment level.

TABLE 17

NUMBER OF TAXING DISTRICTS BY TYPE

1979-1984

Taxing District	1979	1980	1981	1982	1983	1984
State.....	1	1	1	1	1	1
Counties.....	39	39	39	39	39	39
Cities and Towns..	265	265	265	265	265	266
Road.....	55	49	47	41	41	39
School.....	300	300	300	300	300	300
Public Utility....	29	29	29	29	29	29
Library.....	16	16	16	16	16	16
Port.....	71	74	72	72	72	73
Water.....	155	151	145	135	134	129
Fire.....	410	405	413	416	417	419
Sewer.....	59	58	61	54	55	47
Metropolitan.....	2	2	2	2	2	2
Park.....	2	2	1	1	1	1
Flood.....	3	2	2	1	1	1
Flood Zone.....	12	13	14	14	15	15
Hospital.....	48	48	49	50	52	52
Airport.....	2	2	2	2	2	1
Ferry.....	1	1	1	1	1	1
Cemetery.....	92	93	95	96	95	96
Animal Pest.....	1	1	1	0	0	0
Mosquito Control..	7	7	7	8	8	11
Park-Recreation...	24	26	31	33	33	35
Emergency Medical.	0	3	5	6	8	8
Irrigation.....	0	0	0	0	1	1
Cultural-Arts....	0	0	0	0	0	1
Totals.....	1,594	1,587	1,598	1,582	1,588	1,583
Tax Code Areas...	3,265	3,000	3,052	3,022	3,076	3,043

TABLE 18

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1983

County	Current Taxes		Delinquent Taxes	
	1983 Tax Roll	Collections	Due Jan. 1, 1983	Collections
Adams	$ 6,554,037	$ 6,156,827	$ 749,386	$ 483,104
Asotin	3,604,194	3,460,082	266,485	144,470
Benton	33,105,426	31,002,907	4,267,815	2,332,382
Chelan	14,117,533	13,583,203	1,010,172	601,720
Clallam	14,030,005	13,230,712	1,628,620	835,562
Clark	59,884,243	55,377,917	10,716,630	5,160,983
Columbia	1,860,085	1,773,939	217,875	82,417
Cowlitz	31,893,880	30,559,922	2,383,209	1,526,363
Douglas	6,671,621	6,368,933	505,219	341,416
Ferry	1,025,072	921,930	246,025	122,020
Franklin	13,923,989	12,702,759	2,638,283	1,537,340
Garfield	1,435,299	1,406,466	78,479	40,425
Grant	15,523,649	14,428,167	2,571,712	1,757,541
Grays Harbor	22,308,980	20,661,132	3,576,211	1,950,827
Island	13,938,873	12,910,404	2,094,905	1,257,845
Jefferson	6,563,962	6,193,638	796,310	451,090
King	547,939,176	529,305,042	27,022,092	17,789,151
Kitsap	38,941,825	36,665,710	4,758,744	2,706,607
Kittitas	6,919,522	6,474,689	1,187,571	799,934
Klickitat	5,707,668	5,401,037	608,687	285,861
Lewis	15,511,483	14,890,557	715,670	974,533
Lincoln	4,858,647	4,720,637	308,469	187,563
Mason	11,363,328	10,423,110	1,965,228	1,180,644
Okanogan	8,738,966	7,953,735	1,512,014	891,061
Pacific	5,890,599	5,338,193	1,317,134	624,828
Pend Oreille	2,454,381	2,177,007	621,306	348,362
Pierce	146,938,277	139,776,706	13,627,714	8,864,803
San Juan	6,188,587	5,638,996	1,178,219	568,755
Skagit	22,404,218	21,357,753	2,460,743	1,538,169
Skamania	2,368,255	2,219,738	318,016	176,829
Snohomish	114,626,844	109,598,388	11,476,047	7,029,045
Spokane	90,480,900	86,635,861	6,631,305	3,801,386
Stevens	6,868,684	6,545,371	637,036	270,731
Thurston	40,156,727	37,545,855	5,876,923	3,722,060
Wahkiakum	916,392	843,830	106,269	56,274
Walla Walla	15,645,537	15,225,578	580,332	430,687
Whatcom	42,607,792	40,520,392	4,639,676	3,177,453
Whitman	12,622,478	12,167,512	1,001,475	666,815
Yakima	38,859,340	37,100,460	3,163,695	2,053,247
TOTAL	$1,435,450,474	$1,369,265,095	$125,461,701	$76,770,303

TABLE 18, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Amounts by County for Calendar 1983

Total Current and Delinquent Taxes				Collections as % of Current Roll
Due Jan. 1, 1983	Collections	Net Changes During 1983	Unpaid Dec. 31, 1983	
$ 7,303,423	$ 6,639,931	-$ 4,907	$ 658,584	101.3
3,870,679	3,604,552	1,773	267,901	100.0
37,373,241	33,335,288	281,147	4,319,100	107.5
15,127,704	14,184,923	- 18,118	924,663	100.5
15,658,625	14,066,274	- 14,640	1,577,711	100.3
70,600,874	60,538,900	- 145,265	9,916,709	101.1
2,077,961	1,856,356	- 29,505	192,100	104.6
34,277,089	32,086,285	- 143,468	2,047,336	100.6
7,176,840	6,710,350	- 29,990	436,501	100.6
1,271,097	1,043,950	- 15,310	211,837	101.8
16,562,272	14,240,100	- 24,679	2,297,493	102.3
1,513,777	1,446,890	829	67,716	100.8
18,095,361	16,185,709	- 93,574	1,816,078	104.3
25,885,192	22,611,959	- 37,735	3,235,498	101.4
16,033,778	14,168,249	- 10,139	1,855,390	101.6
7,360,273	6,644,729	- 24,956	690,588	101.2
574,961,269	547,094,194	- 2,084,217	25,782,858	99.8
43,700,569	39,372,317	- 39,866	4,288,386	101.1
8,107,093	7,274,622	8,009	840,480	105.1
6,316,354	5,686,899	3,245	632,700	99.6
16,227,152	15,865,090	8,873	370,935	102.3
5,167,117	4,908,199	10,400	269,317	101.0
13,328,555	11,603,754	14,482	1,739,284	102.1
10,250,980	8,844,796	4,467	1,410,651	101.2
7,207,733	5,963,021	- 14,329	1,230,383	101.2
3,075,687	2,525,369	1,789	552,107	102.9
160,565,991	148,641,509	- 265,907	11,658,574	101.2
7,366,805	6,207,752	- 7,551	1,151,503	100.3
24,864,961	22,895,922	- 13,972	1,955,067	102.2
2,686,271	2,396,567	- 108	289,596	108.0
126,102,891	116,627,433	12,267	9,487,725	101.8
97,112,205	90,437,247	- 349,410	6,325,549	100.0
7,505,720	6,816,102	- 118,474	571,144	99.2
46,033,650	41,267,915	24,063	4,789,798	102.8
1,022,662	900,104	3,537	126,094	98.2
16,225,870	15,656,265	16,207	585,811	100.0
47,247,467	43,697,845	- 187,027	3,362,595	102.6
13,623,952	12,834,327	- 34,944	754,681	101.7
42,023,036	39,153,707	- 46,267	2,823,061	100.8
$1,560,912,176	$1,446,035,401	-$3,363,270	$111,513,504	100.7

TABLE 19

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1983

Year	Current Taxes		Delinquent Taxes	
	Roll	Collections	Due Jan. 1	Collections
1983.....	$1,435,450,474	$1,369,265,095	$125,461,701	$76,770,303
1982.....	1,245,041,196	1,180,552,702	126,071,176	64,827,171
1981.....	1,130,092,590	1,062,458,238	118,044,466	58,701,489
1980.....	1,007,542,305	947,179,997	101,607,218	43,669,528
1979.....	1,065,191,076	1,009,889,826	96,337,881	55,709,039
1978.....	1,004,437,012	957,740,389	80,651,919	39,911,982
1977.....	922,595,258	883,696,858	77,285,723	35,540,130
1976.....	727,966,021	693,953,609	80,141,746	35,183,058
1975.....	807,696,756	766,463,520	71,920,968	30,026,271
1974.....	716,468,599	676,602,111	65,427,040	27,227,388
1973.....	674,073,294	641,132,122	62,643,342	28,498,186
1972.....	648,280,044	609,566,692	53,528,960	23,065,811
1971.....	623,102,884	585,199,988	40,557,101	16,760,878
1970.....	533,352,149	508,000,355	30,180,508	12,820,182
1965.....	267,926,402	258,818,324	15,971,601	7,763,864
1960.....	176,009,580	169,396,853	10,152,998	4,633,012
1955.....	116,882,542	112,998,479	7,086,396	3,568,268
1950.....	85,659,296	82,038,204	6,232,684	2,115,157
1945.....	46,092,054	44,393,091	4,904,694	2,115,157
1940.....	41,425,682	37,937,552	21,680,587	8,065,291
1935.....	48,283,672	39,185,275	43,151,103	13,619,763

TABLE 19, Cont.

PROPERTY TAX COLLECTIONS AND YEAR-END DELINQUENCY

Statewide Totals, 1935-1983

Total Current & Delinquent Taxes				Total Collections as % of Current Roll
Due Jan. 1	Collections	Net Changes	Unpaid Dec. 31	
$1,560,912,176	$1,446,035,401	$-3,363,270	$111,513,504	100.7%
1,371,112,372	1,245,379,869	- 259,941	125,472,562	100.0
1,248,137,059	1,121,159,730	-1,072,565	125,904,764	99.2
1,109,149,521	990,849,528	- 138,777	118,161,216	98.3
1,161,528,959	1,065,598,868	+5,677,126	101,607,217	100.0
1,085,088,931	997,652,372	+8,936,536	96,373,095	99.3
999,880,976	919,236,989	- 62,122	80,581,865	99.6
808,107,944	728,136,672	-2,686,464	77,284,808	100.0
879,617,726	796,489,797	-3,068,774	80,059,155	98.6
781,895,637	703,829,501	-6,145,167	71,920,969	98.2
736,716,638	669,630,303	-1,728,952	65,357,383	99.3
701,809,001	632,632,511	-6,624,753	62,551,737	97.6
663,659,986	601,960,872	-8,083,080	53,616,034	96.6
563,532,655	502,820,536	-2,383,976	40,328,143	97.6
283,898,002	266,582,191	- 147,695	17,168,115	99.5
186,162,578	174,029,865	- 643,248	11,489,465	98.9
123,968,938	116,566,747	- 28,038	7,374,153	99.7
91,891,980	85,387,420	- 192,509	6,312,051	99.7
50,996,748	46,508,248	- 73,889	4,414,611	100.9
63,106,269	46,002,843	-1,138,890	15,964,536	111.0
91,434,775	52,805,038	---	38,629,737	109.4

PROPERTY VALUATIONS AND ASSESSMENT RATIOS

Table 20 - Indicated Property Tax Ratios by County, by Assessment Years, 1979 - 1984

Table 21 - Property Tax Ratios by County; Real Personal, and Indicated Ratios, Assessment Years 1983 - 1984

Table 22 - 1984 Assessed Valuation of Lands and Improvements; Locally Assessed Property by County

Table 23 - 1984 Valuation of Current Use Land by County; Agricultural, Timber and Open Space Lands Approved for Current Use Assessment

Table 24 - 1984 Valuation of Forest Land; Privately-Owned Classified and Designated Forest Land by County

Table 25 - Other 1984 Property Valuation Statistics; Valuation of Reforestation Lands; and Senior Citizens Exempt Property

Table 26 - 1984 Assessed Valuation of Locally Assessed Personal Property by County

Table 27 - 1984 Valuation of State Assessed Vessels; Commercial Boats Subject to Property Tax

Table 28 - 1984 Assessed and Actual Value of All Taxable Property and Computation of 1984 State Property Tax Levy

TABLE 20

INDICATED PROPERTY TAX RATIOS BY COUNTY

By Assessment Years, 1979-1984

County	1979	1980	1981	1982	1983	1984
Adams	93.5	90.3	94.8	92.7	92.6	94.3
Asotin.....	70.1	71.6	72.6	79.0	76.9	86.0
Benton.....	79.1	84.1	94.6	89.9	93.1	97.0
Chelan.....	72.9	73.1	77.2	82.5	81.1	83.3
Clallam.....	71.0	75.6	81.6	89.7	94.7	98.8
Clark.....	80.0	78.1	86.6	94.6	99.6	98.9
Columbia.....	73.9	74.8	71.8	81.0	77.4	86.8
Cowlitz.....	84.4	85.6	90.4	93.5	97.3	95.7
Douglas.....	76.1	81.4	80.3	88.0	88.6	94.5
Ferry.....	81.9	73.7	85.2	94.5	92.0	86.3
Franklin.....	79.8	90.6	89.0	90.1	89.0	88.1
Garfield.....	98.3	95.9	91.0	91.8	90.7	96.0
Grant.....	70.3	75.2	76.2	83.8	82.1	87.1
Grays Harbor....	75.3	79.0	84.3	90.0	96.7	98.8
Island.....	76.0	70.8	83.1	86.3	94.3	90.3
Jefferson.....	82.9	87.0	91.0	92.3	97.0	95.5
King.....	67.7	97.5	89.5	94.9	95.0	94.4
Kitsap.....	83.0	81.6	85.5	91.1	94.9	96.7
Kittitas.....	87.4	83.8	92.3	91.3	98.3	98.3
Klickitat.....	66.4	65.8	72.7	81.5	88.5	85.7
Lewis.....	80.3	78.0	77.0	92.1	92.4	94.1
Lincoln.....	95.3	93.9	92.4	92.9	93.8	96.2
Mason.....	78.4	64.2	76.4	87.4	97.8	98.9
Okanogan.....	69.1	71.5	78.1	77.6	80.5	80.6
Pacific.....	76.4	75.0	73.5	79.9	86.8	88.1
Pend Oreille....	70.9	66.6	70.3	76.2	76.9	78.5
Pierce.....	67.5	77.3	72.5	93.4	91.3	95.7
San Juan.....	79.3	72.0	82.0	94.5	91.4	97.8
Skagit.....	81.6	84.2	87.5	93.1	96.0	96.9
Skamania.....	83.5	83.1	87.0	89.8	97.1	94.9
Snohomish.....	82.0	85.0	91.2	91.1	96.4	97.3
Spokane.....	74.7	71.9	77.3	82.4	82.9	91.9
Stevens.....	76.1	78.9	76.5	83.1	88.4	74.2
Thurston.....	83.5	81.9	88.8	93.7	95.2	97.5
Wahkiakum.....	78.7	75.2	80.5	78.9	78.4	82.5
Walla Walla.....	79.2	79.0	86.2	83.0	88.8	89.6
Whatcom.....	72.8	72.6	78.2	84.5	91.9	91.6
Whitman.....	94.3	86.3	80.1	79.4	81.1	81.6
Yakima.....	76.9	81.5	86.1	87.6	93.0	95.4
STATEWIDE.....	74.0	85.7	85.4	91.4	93.2	94.4

TABLE 21

PROPERTY TAX RATIOS BY COUNTY
Real, Personal and Combined Indicated Ratios
Assessment Years, 1983-1984

County	Real Property		Personal Property		Combined Indicated	
	1983	1984	1983	1984	1983	1984
Adams	93.8	95.4	87.8	89.1	92.6	94.3
Asotin	75.5	85.3	92.5	94.1	76.9	86.0
Benton	92.8	96.9	95.2	97.5	93.1	97.0
Chelan	82.8	81.9	70.2	95.3	81.1	83.3
Clallam	95.5	98.7	87.9	99.2	94.7	98.8
Clark	99.6	99.8	100.0	90.0	99.6	98.9
Columbia	76.7	85.7	81.3	93.0	77.4	86.8
Cowlitz	98.0	96.6	90.8	86.8	97.3	95.7
Douglas	88.9	95.3	86.2	87.1	88.6	94.5
Ferry	92.6	87.6	87.9	78.6	92.0	86.3
Franklin	87.8	87.0	96.1	94.1	89.0	88.1
Garfield	90.7	96.8	90.5	93.0	90.7	96.0
Grant	82.8	87.9	79.3	83.5	82.1	87.1
Grays Harbor	96.4	99.7	97.6	94.9	96.7	98.8
Island	94.2	89.8	95.6	99.0	94.3	90.3
Jefferson	97.1	95.3	95.3	97.3	97.0	95.5
King	94.5	93.8	100.0	100.0	95.0	94.4
Kitsap	94.9	96.5	94.4	99.6	94.9	96.7
Kittitas	99.0	99.7	92.9	89.0	98.3	98.3
Klickitat	88.4	84.9	89.4	92.4	88.5	85.7
Lewis	90.4	95.5	100.0	89.3	92.4	94.1
Lincoln	92.4	96.5	99.4	94.8	93.8	96.2
Mason	98.8	99.0	85.2	97.4	97.8	98.9
Okanogan	79.6	80.0	86.1	84.9	80.5	80.6
Pacific	86.6	88.5	88.5	83.9	86.8	88.1
Pend Oreille	75.8	77.6	94.0	90.2	76.9	78.5
Pierce	90.6	96.2	100.0	89.9	91.3	95.7
San Juan	91.5	97.9	89.3	92.8	91.4	97.8
Skagit	96.3	97.4	93.7	94.0	96.0	96.9
Skamania	97.1	95.1	97.2	94.4	97.1	94.9
Snohomish	97.0	97.1	90.9	99.7	96.4	97.3
Spokane	81.2	91.8	98.2	92.4	82.9	91.9
Stevens	86.6	70.0	94.0	93.6	88.4	74.2
Thurston	95.0	97.9	96.8	94.1	95.2	97.5
Wahkiakum	77.0	82.1	87.8	85.3	78.4	82.5
Walla Walla	88.2	89.2	92.7	92.5	88.8	89.6
Whatcom	92.8	91.8	85.9	89.9	91.9	91.6
Whitman	78.7	79.3	91.1	91.5	81.1	81.6
Yakima	92.0	95.0	100.0	98.3	93.0	95.4
STATEWIDE	92.9	94.2	95.9	95.7	93.2	94.4

TABLE 22

1984 ASSESSED VALUATION OF LANDS AND IMPROVEMENTS

Locally Assessed Property by County

County	Unincorporated Areas			Cities & Towns	Total Taxable Value of Land & Improvements [2]
	Unplatted Lands [1]	Platted Lands	Total		
Adams	$339,500,420	$15,319,950	$354,820,370	$121,830,473	$476,650,843
Asotin	168,989,205	---*	168,989,265	106,155,043	275,144,248
Benton	508,459,380	394,320,430	902,779,810	1,821,443,630	2,724,223,440
Chelan	383,799,739	306,200,291	690,000,030	538,337,454	1,228,337,484
Clallam	908,762,728	293,944,364	1,202,707,092	338,394,379	1,541,101,471
Clark	1,933,784,215	1,959,981,448	3,893,765,663	1,856,191,424	5,749,957,087
Columbia	97,171,930	1,146,960	98,318,890	29,732,440	128,051,330
Cowlitz	1,640,295,598	222,778,623	1,863,074,221	998,499,607	2,861,573,828
Douglas	262,488,230	272,780,780	535,269,010	109,592,940	644,861,950
Ferry	81,482,352	21,932,075	103,414,427	14,605,275	118,019,702
Franklin	397,740,850	153,807,560	551,548,410	424,578,505	976,126,915
Garfield	64,731,536	---*	64,731,536	21,563,478	86,295,014
Grant	885,233,323	---*	885,233,323	440,655,830	1,325,889,153
Grays Harbor	406,546,666	223,246,370	629,793,036	1,036,744,102	1,666,537,138
Island	740,345,194	783,812,204	1,524,157,398	302,413,890	1,826,571,288
Jefferson	605,743,584	---*	605,743,584	190,291,128	796,034,712
King	5,143,870,792	11,307,776,627	16,451,647,419	34,015,009,213	50,466,656,632
Kitsap	1,982,760,016	1,641,737,555	3,624,497,571	1,090,952,974	4,715,450,545
Kittitas	272,047,920	104,235,230	376,283,150	246,652,490	622,935,640
Klickitat	455,109,730	40,817,975	495,927,705	104,167,960	600,095,665
Lewis	771,985,002	133,957,510	905,942,512	472,582,781	1,378,525,293
Lincoln	251,854,710	12,951,490	264,806,200	82,699,890	347,506,090
Mason	516,564,890	597,137,265	1,113,702,155	182,462,055	1,296,164,210
Okanogan	377,801,014	101,678,760	479,479,774	245,128,756	724,608,530
Pacific	189,832,815	182,622,125	372,454,940	124,250,175	496,705,115
Pend Oreille	97,745,792	73,336,623	171,082,415	36,934,604	208,017,019
Pierce	2,814,039,818	3,888,147,175	6,702,186,993	5,635,638,069	12,337,825,062
San Juan	902,051,231	---*	902,051,231	72,136,555	974,187,786
Skagit	930,388,188	346,385,820	1,276,774,008	1,027,443,287	2,304,217,295
Skamania	165,159,765	---*	165,159,765	28,984,915	194,144,680
Snohomish	2,109,441,220	3,483,057,975	5,592,499,195	5,635,481,155	11,227,980,350
Spokane	1,148,576,525	2,365,012,302	3,513,588,827	3,898,926,239	7,412,515,066
Stevens	360,929,120	111,167,730	472,096,850	154,521,880	626,618,730
Thurston	2,029,946,585	---*	2,029,946,585	1,622,347,460	3,652,294,045
Wahkiakum	63,347,840	---*	63,347,840	7,539,710	70,887,550
Walla Walla	597,971,261	155,395,228	753,366,489	487,907,471	1,241,273,960
Whatcom	1,336,904,415	715,455,210	2,052,359,625	1,594,273,090	3,646,632,715
Whitman	355,398,310	---*	355,398,310	322,656,060	678,054,370
Yakima	1,004,018,700	1,083,980,350	2,087,999,050	1,745,849,000	3,833,848,050
State Total	$33,302,820,609	$30,994,124,005	$64,296,944,614	$67,185,575,387	$131,482,520,001

*Value included in preceding column.
[1] Includes forest lands, reforestation, and current use (open space) assessments at current use values.
[2] Excludes value exempt from regular property tax levies due to the senior citizen exemption.

TABLE 23

1984 VALUATION OF CURRENT USE LAND BY COUNTY

Agricultural, Timber and Open Space Lands
Approved for Current Use Assessment

County	Applications in Effect on 1/1/84	Acres [1]	True and Fair Value	Current Use Value	Difference
Adams	1,818	981,427	$435,714,695	$142,623,030	$293,091,665
Asotin	221	263,691	53,916,430	14,306,690	39,609,740
Benton	743	530,012	281,363,760	94,175,270	187,188,490
Chelan	6	713	220,468	93,987	126,481
Clallam	596	22,512	75,113,521	8,649,159	66,464,362
Clark	2,566	89,136	297,410,450	14,790,140	282,620,310
Columbia	412	294,642	163,357,520	56,540,680	106,816,840
Cowlitz	272	13,214	23,329,529	3,655,869	19,673,660
Douglas	1,895	853,388	227,737,280	103,393,680	124,343,600
Ferry	165	45,437	13,026,434	2,458,290	10,568,144
Franklin	2,545	478,730	287,560,820	129,888,800	157,672,020
Garfield	551	320,431	163,525,505	48,267,410	115,258,095
Grant	930	351,735	192,402,710	71,467,208	120,935,502
Grays Harbor	283	21,533	27,343,581	5,521,599	21,821,982
Island	326	15,116	52,735,494	4,698,351	48,037,143
Jefferson	136	5,011	12,805,845	1,790,005	11,015,840
King	847	32,357	180,550,300	30,999,544	149,550,756
Kitsap	128	3,974	22,455,950	6,532,130	15,923,820
Kittitas	686	208,787	137,277,190	38,834,530	98,442,660
Klickitat	903	515,779	128,166,240	33,555,125	94,611,115
Lewis	768	54,577	69,789,210	11,626,450	58,162,760
Lincoln	2,730	1,306,547	562,560,300	179,347,270	383,213,030
Mason	248	11,104	20,922,350	1,513,395	19,408,955
Okanogan	1,144	567,216	153,043,699	34,987,666	118,056,033
Pacific	133	12,872	16,856,710	5,501,200	11,355,510
Pend Oreille	183	22,068	7,652,154	1,660,798	5,991,356
Pierce	963	37,061	128,397,883	28,297,613	100,100,270
San Juan	422	14,614	60,286,400	8,679,156	51,607,244
Skagit	2,388	109,359	356,615,622	86,948,470	269,667,152
Skamania	127	4,244	9,876,110	1,734,510	8,141,600
Snohomish	1,070	57,347	168,543,780	42,075,530	126,468,250
Spokane	2,114	522,000	412,185,120	78,602,080	333,583,040
Stevens	11	1,419	467,705	248,980	218,725
Thurston	1,360	41,184	76,101,830	7,357,000	68,744,830
Wahkiakum	92	7,079	5,533,540	2,289,650	3,243,890
Walla Walla	1,277	650,599	414,687,280	184,112,201	230,575,079
Whatcom	2,510	112,169	337,631,770	78,828,480	258,803,290
Whitman	2,305	1,254,363	891,181,380	226,123,180	665,058,200
Yakima	2,747	366,943	585,210,180	290,374,960	294,835,220
State Total	38,641	10,200,390	$7,053,556,745	$2,082,550,086	$4,971,006,659

[1] Acreage, as reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 24

1984 VALUATION OF FOREST LAND

Privately-Owned Classified and Designated
Forest Land by County

County	Classified		Designated		Total
	Acres [1]	Value	Acres [1]	Value	
Adams	---	---	---	---	---
Asotin	20,716	$342,430	---	---	$342,430
Benton	---	---	---	---	---
Chelan	89,973	1,527,111	---	---	1,527,111
Clallam	279,767	22,598,385	18,156	$1,598,098	24,196,483
Clark	32,786	3,531,250	47,121	5,276,900	8,808,150
Columbia	25,575	618,620	---	---	618,620
Cowlitz	467,838	48,268,375	1,482	179,160	48,447,535
Douglas	---	---	---	---	---
Ferry	129,300	1,852,218	---	---	1,852,218
Franklin	---	---	---	---	---
Garfield	1,489	34,240	30	806	35,046
Grant	---	---	---	---	---
Grays Harbor	541,904	56,834,501	18,238	1,921,600	58,756,101
Island	3,024	236,764	12,911	1,018,195	1,254,959
Jefferson	168,006	13,923,755	15,468	1,343,575	15,267,330
King	242,717	18,366,909	106,875	9,971,412	28,338,321
Kitsap	12,796	1,317,920	33,848	3,316,880	4,634,800
Kittitas	274,621	6,203,570	12,614	404,280	6,607,850
Klickitat	249,660	10,569,225	230	8,035	10,577,260
Lewis	687,108	70,696,650	473	46,200	70,742,850
Lincoln	---	---	---	---	---
Mason	65,017	6,330,255	49,824	4,539,440	10,869,695
Okanogan	68,075	971,658	15,399	251,451	1,223,109
Pacific	409,609	45,130,295	8,677	806,865	45,937,160
Pend Oreille	117,852	3,864,372	93,301	3,139,946	7,004,318
Pierce	165,181	14,666,215	65,525	7,012,380	21,678,595
San Juan	---	---	16,879	996,170	996,170
Skagit	243,135	21,058,110	12,452	1,146,700	22,204,810
Skamania	118,704	9,552,069	1,382	130,992	9,683,061
Snohomish	119,768	9,567,620	41,086	4,633,150	14,200,770
Spokane	---	---	79,957	3,113,070	3,113,070
Stevens	683,979	16,434,845	453	11,490	16,446,335
Thurston	49,750	4,695,780	74,157	7,659,000	12,354,780
Wahkiakum	106,707	12,799,920	416	52,230	12,852,150
Walla Walla	1,779	52,067	4,429	96,627	148,694
Whatcom	120,962	9,471,740	15,172	1,466,470	10,938,210
Whitman	---	---	---	---	---
Yakima	96,222	2,160,060	670	19,810	2,179,870
State Total	5,594,020	$413,676,929	747,225	$60,160,932	$473,837,861

[1] Acreage, where reported, is prior to any changes ordered by the County Boards of Equalization.

TABLE 25

OTHER 1984 PROPERTY VALUATION STATISTICS

Valuation of Reforestation Lands,
and Senior Citizens Exempt Property

County	Reforestation Lands		Senior Citizens [1]	
	Acres	Value	Applicants	Exempted Value
Adams	---	---	164	$2,638,177
Asotin	---	---	539	10,276,915
Benton	---	---	1,251	25,550,600
Chelan	---	---	1,098	21,269,702
Clallam	16,398	$262,722	1,094	22,235,342
Clark	126	2,000	2,943	62,958,572
Columbia	---	---	160	2,430,120
Cowlitz	45,076	721,214	1,667	32,840,234
Douglas	---	---	357	6,622,196
Ferry	---	---	146	2,592,337
Franklin	---	---	294	6,350,800
Garfield	---	---	70	1,182,222
Grant	---	---	727	12,781,252
Grays Harbor	137,744	2,203,956	1,624	32,793,098
Island	---	---	664	13,030,186
Jefferson	1,263	20,210	604	13,287,375
King	9,713	155,408	12,888	336,260,345
Kitsap	5,408	86,587	1,590	37,265,810
Kittitas	---	---	537	10,933,336
Klickitat	12,808	102,460	400	7,250,010
Lewis	35,419	566,702	1,805	35,353,280
Lincoln	---	---	196	2,775,372
Mason	170,462	2,725,280	677	14,152,505
Okanogan	---	---	891	15,996,744
Pacific	19,905	318,400	857	15,418,275
Pend Oreille	---	---	331	5,096,237
Pierce	44,911	718,470	7,649	164,845,487
San Juan	60	960	115	3,163,560
Skagit	---	---	1,499	32,267,360
Skamania	---	---	140	2,890,561
Snohomish	10,772	172,410	5,268	118,902,850
Spokane	---	---	9,551	157,488,155
Stevens	4,182	33,460	701	12,047,175
Thurston	20,065	321,110	1,860	36,743,282
Wahkiakum	---	---	104	1,661,200
Walla Walla	---	---	977	18,606,350
Whatcom	60	960	2,080	43,009,095
Whitman	---	---	370	4,541,470
Yakima	---	---	4,117	80,284,260
State Total	534,372	$8,412,309	68,005	$1,425,791,847

[1] Qualifying participants whose income is $9,000 or less receive an exemption of $25,000 or 50 percent of their residence value, whichever is greater, while those with income between $9,001 and $12,000 receive an exemption of $20,000 or 30 percent of their residence value, whichever is greater, but no more than $40,000.

TABLE 26

1984 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

County	Farm Machinery and Equipment	Logging & Mining Machinery and Equipment	All Other Machinery and Equipment	Supplies and Materials (not for resale)	Intra-County Public Utility Property
Adams	$33,489,692	---	$8,228,068	$143,619	---
Asotin	3,910,569	$585,251	5,855,470	---	---
Benton	35,258,610	---	106,431,470	4,687,300	---
Chelan	13,832,869	1,989,390	99,002,372	---	---
Clallam	1,719,796	19,368,685	36,705,684	5,579,358	---
Clark	14,149,640	129,339,940	129,486,565	7,543,785	---
Columbia	11,452,888	---	1,588,029	---	---
Cowlitz	1,376,872	69,439,564	53,009,246	38,752,482	---
Douglas	28,267,072	2,647,580	5,391,794	---	---
Ferry	1,753,480	5,744,100	1,101,610	---	---
Franklin	63,313,781	---	40,249,798	538,422	---
Garfield	10,286,471	11,991	1,554,989	---	---
Grant	87,588,240	28,783,424	53,115,798	5,560,999	---
Grays Harbor	4,320,340	54,616,910	34,774,780	11,225,845	$1,444,095
Island	2,184,794	4,306,009	17,757,804	511,791	---
Jefferson	497,825	10,817,625	6,220,780	227,595	---
King	6,644,500	1,100,756,591	2,160,584,394	394,839,945	9,230
Kitsap	2,412,820	4,988,620	73,174,954	2,256,943	---
Kittitas	12,449,108	6,131,910	20,806,242	269,109	---
Klickitat	13,873,315	20,413,050	5,668,615	14,338,925	335,275
Lewis	11,651,350	89,112,460	36,417,550	5,398,200	---
Lincoln	50,090,779	249,210	4,647,882	---	---
Mason	925,185	24,753,225	13,794,075	2,759,515	---
Okanogan	22,001,773	7,320,642	29,397,688	123,775	---
Pacific	2,566,215	10,951,925	9,874,880	965,140	---
Pend Oreille	1,534,081	5,539,338	2,064,031	132,060	---
Pierce	9,060,285	155,497,421	276,232,393	16,244,845	---
San Juan	563,770	1,746,043	5,636,690	260	15,396,246
Skagit	15,515,365	3,285,235	91,184,608	5,414,727	---
Skamania	363,973	7,296,775	1,737,807	50,700	---
Snohomish	11,309,710	286,502,920	296,339,270	102,213,940	---
Spokane	27,688,535	105,153,000	316,128,295	15,581,700	7,215,600
Stevens	12,603,980	26,742,960	14,475,515	5,552,605	---
Thurston	6,858,434	26,903,554	78,547,004	29,775,054	---
Wahkiakum	1,446,070	2,390,970	1,182,610	241,530	---
Walla Walla	31,339,772	1,100,413	37,227,995	5,940,123	---
Whatcom	27,534,945	105,252,660	79,808,495	20,505,560	13,745
Whitman	77,925,900	2,563,300	10,921,900	---	---
Yakima	77,609,316	7,276,955	182,389,102	5,980,418	699,346
State Total	$737,372,120	$2,329,579,646	$4,348,716,252	$703,356,275	$25,113,537

*Amount of exemption deducted from values in preceding columns.

TABLE 26, Cont.

1984 ASSESSED VALUATION OF PERSONAL PROPERTY BY COUNTY

Mobile Homes	State Bid Timber	Improvements on Exempt Property	All Other Personal Property	Head of Household Exemption	Total Personal Property Assessed Value
$5,236,200	---	---	$23,900,850	($112,857)	$70,885,572
6,099,070	---	---	---	(37,500)	16,412,860
47,624,870	---	$58,653,400	62,900	(135,300)	252,583,250
13,580,512	---	1,392,518	---	(378,600)	129,419,061
24,492,559	$5,742,767	41,292,868	2,460,749	(339,397)	137,023,069
69,421,279	---	---	16,460,530	(630,000)	365,771,739
1,041,430	---	641,820	---	(69,504)	14,654,663
23,513,711	4,484,050	---	11,792,838	(200,700)	202,168,063
12,337,248	---	837,646	4,020,658	(83,254)	53,418,744
2,712,868	---	685,980	---	---*	11,998,038
16,703,926	---	7,496,265	5,065,988	(207,917)	133,160,263
1,238,379	---	4,302,448	---	(47,400)	17,346,878
62,186,467	---	3,051,901	2,243,826	(306,300)	242,224,355
20,768,115	2,858,245	20,125,900	1,065,850	(398,100)	150,801,980
38,725,077	---	---	---	(94,500)	63,390,975
4,524,311	20,557,875	1,055,615	106,470	---*	44,008,096
243,228,099	1,479,240	61,823,063	225,538,647	(1,333,200)	4,193,570,509
20,688,534	---	10,210,903	266,150	(99,600)	113,899,329
6,959,152	799,033	1,191,650	3,296,929	(190,880)	51,712,253
---	610,640	887,735	307,635	(139,800)	56,295,390
12,651,900	9,759,700	---	---	(570,000)	164,421,160
4,159,994	---	342,393	---	(170,700)	59,319,558
8,010,140	2,453,030	16,857,595	2,893,715	(68,400)	72,378,080
18,517,650	1,121,600	4,671,851	1,162	(82,429)	83,073,712
3,513,830	1,750,570	5,628,690	588,065	(51,600)	35,787,715
1,994,261	---	106,202	---	(83,400)	11,286,573
153,264,536	---	12,871,133	62,622,617	(422,661)	685,370,569
1,679,015	---	---	37,870	(36,900)	25,022,994
39,705,136	---	36,909,891	---	(214,200)	191,800,762
2,776,070	2,032,680	4,469,850	---	(27,900)	18,699,955
125,214,520	---	30,734,160	---	(435,600)	851,878,920
118,664,400	---	---	---	(898,500)	589,533,030
21,210,130	894,100	7,314,775	47,235	(410,700)	88,430,600
83,250,916	---	19,918,700	---	(225,000)	245,028,662
860,360	21,000	6,600	58,250	(51,300)	6,156,090
17,232,895	---	---	---	(425,336)	92,415,862
63,758,780	3,045,665	12,777,015	10,587,680	(1,170,900)	322,113,645
7,797,860	---	7,242,880	---	(310,800)	106,141,040
---	1,413,065	15,520,430	369,429	(38,100)	291,219,961
$1,305,344,200	$59,023,260	$389,021,877	$373,796,043	($10,499,235)	$10,260,823,975

TABLE 27

1984 VALUATION OF STATE ASSESSED VESSELS

Commercial Boats Subject to Property Tax

County	Actual Value	Personal Property Ratio	Assessed Value
Benton	$ 580,577	97.5	$ 566,062
Chelan	133,883	95.3	127,590
Clallam	5,264,783	99.2	5,222,664
Clark	4,103,595	90.0	3,693,235
Cowlitz	1,257,240	86.8	1,091,284
Franklin	5,340	94.1	5,025
Grant	10,000	83.5	8,350
Grays Harbor	18,353,074	94.9	17,417,067
Island	2,042,434	99.0	2,022,009
Jefferson	3,339,296	97.3	3,249,135
King	255,632,478	100.0	255,632,478
Kitsap	4,784,732	99.6	4,765,593
Klickitat	26,754	92.4	24,720
Lewis	124,244	89.3	110,949
Mason	533,813	97.4	519,933
Okanogan	1,492	84.9	1,266
Pacific	8,202,233	83.9	6,881,673
Pierce	12,513,010	89.9	11,249,195
San Juan	1,038,786	92.8	963,993
Skagit	14,289,874	94.0	13,432,481
Snohomish	11,963,292	99.7	11,927,402
Spokane	62,244	92.4	57,513
Stevens	7,632	93.6	7,143
Thurston	931,323	94.1	876,375
Wahkiakum	897,404	85.3	765,485
Whatcom	25,680,631	89.9	23,086,887
Yakima	90,140	98.3	88,607
TOTAL	$371,870,304		$363,794,114

TABLE 28

1984 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1984 STATE PROPERTY TAX LEVY

REAL PROPERTY

County	Assessed Value			Real Property Ratio	Actual Value
	Local	State	Total		
Adams	$476,650,843	$21,642,256	$498,293,099	95.4	$522,319,810
Asotin	275,144,248	1,282,739	276,426,987	85.3	324,064,463
Benton	2,724,223,440	32,705,459	2,756,928,899	96.9	2,845,127,863
Chelan	1,228,337,484	17,031,496	1,245,368,980	81.9	1,520,597,045
Clallam	1,541,101,471	6,520,069	1,547,621,540	98.7	1,568,005,613
Clark	5,749,957,087	20,991,217	5,770,948,304	99.8	5,782,513,331
Columbia	128,051,330	2,320,869	130,372,199	85.7	152,126,253
Cowlitz	2,861,573,828	18,903,099	2,880,476,927	96.6	2,981,860,173
Douglas	644,861,950	5,080,478	649,942,428	95.3	681,996,252
Ferry	118,019,702	1,769,612	119,789,314	87.6	136,745,792
Franklin	976,126,915	18,260,780	994,387,695	87.0	1,142,974,362
Garfield	86,295,014	774,470	87,069,484	96.8	89,947,814
Grant	1,325,889,153	12,277,056	1,338,166,209	87.9	1,522,373,389
Grays Harbor	1,666,537,138	11,096,842	1,677,633,980	99.7	1,682,682,026
Island	1,826,571,288	2,536,144	1,829,107,432	89.8	2,036,867,964
Jefferson	796,034,712	3,467,903	799,502,615	95.3	838,932,440
King	50,466,656,632	344,480,009	50,811,136,641	93.8	54,169,655,268
Kitsap	4,715,450,545	16,671,478	4,732,122,023	96.5	4,903,753,392
Kittitas	622,935,640	10,578,778	633,514,418	99.7	635,420,680
Klickitat	600,095,665	15,266,611	615,362,276	84.9	724,808,335
Lewis	1,378,525,293	44,089,528	1,422,614,821	95.5	1,489,649,027
Lincoln	347,506,090	19,398,176	366,904,266	96.5	380,211,675
Mason	1,296,164,210	1,782,646	1,297,946,856	99.0	1,311,057,430
Okanogan	724,608,530	7,567,957	732,176,487	80.0	915,220,609
Pacific	496,705,115	1,840,438	498,545,553	88.5	563,328,308
Pend Oreille	208,017,019	1,253,318	209,270,337	77.6	269,678,269
Pierce	12,337,825,062	65,757,196	12,403,582,258	96.2	12,893,536,651
San Juan	974,187,786	133,053	974,320,839	97.9	995,220,469
Skagit	2,304,217,295	21,298,289	2,325,515,584	97.4	2,387,593,002
Skamania	194,144,680	10,377,788	204,522,468	95.1	215,060,429
Snohomish	11,227,980,350	63,861,609	11,291,841,959	97.1	11,629,085,437
Spokane	7,412,515,066	87,964,614	7,500,479,680	91.8	8,170,457,168
Stevens	626,618,730	4,841,892	631,460,622	70.0	902,086,603
Thurston	3,652,294,045	24,681,554	3,676,975,599	97.9	3,755,848,416
Wahkiakum	70,887,550	265,481	71,153,031	82.1	86,666,298
Walla Walla	1,241,273,960	19,424,599	1,260,698,559	89.2	1,413,339,192
Whatcom	3,646,632,715	23,343,832	3,669,976,547	91.8	3,997,795,803
Whitman	678,054,370	21,076,105	699,130,475	79.3	881,627,333
Yakima	3,833,848,050	22,568,338	3,856,416,388	95.0	4,059,385,672
STATE TOTAL	$131,482,520,001	$1,005,183,778	$132,487,703,779	94.2	$140,579,620,056

TABLE 28, Cont.

1984 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1984 STATE PROPERTY TAX LEVY

PERSONAL PROPERTY

County	Assessed Value			Personal Property Ratio	Actual Value
	Local	State	Total		
Adams	$70,885,572	$32,573,235	$103,458,807	89.1	$116,115,384
Asotin	16,412,860	10,490,144	26,903,004	94.1	28,589,802
Benton	252,583,250	162,568,269	415,151,519	97.5	425,796,430
Chelan	129,419,061	35,552,461	164,971,522	95.3	173,107,578
Clallam	137,023,069	41,213,686	178,236,755	99.2	179,674,148
Clark	365,771,739	145,600,063	511,371,802	90.0	568,190,891
Columbia	14,654,663	9,463,757	24,118,420	93.0	25,933,785
Cowlitz	202,168,063	71,333,375	273,501,438	86.8	315,093,823
Douglas	53,418,744	12,385,570	65,804,314	87.1	75,550,303
Ferry	11,998,038	6,426,686	18,424,724	78.6	23,441,125
Franklin	133,160,263	53,848,970	187,009,233	94.1	198,734,573
Garfield	17,346,878	5,523,470	22,870,348	93.0	24,591,772
Grant	242,224,355	33,754,692	275,979,047	83.5	330,513,829
Grays Harbor	150,801,980	223,942,546	374,744,526	94.9	394,883,589
Island	63,390,975	44,030,370	107,421,345	99.0	108,506,409
Jefferson	44,008,096	27,714,194	71,722,290	97.3	73,712,528
King	4,193,570,509	1,974,716,371	6,168,286,880	100.0	6,168,286,880
Kitsap	113,899,329	144,484,429	258,383,758	99.6	259,421,444
Kittitas	51,712,253	33,629,501	85,341,754	89.0	95,889,611
Klickitat	56,295,390	26,728,036	83,023,426	92.4	89,852,193
Lewis	164,421,160	218,578,499	382,999,659	89.3	428,890,996
Lincoln	59,319,558	33,632,845	92,952,403	94.8	98,051,058
Mason	72,378,080	18,461,435	90,839,515	97.4	93,264,389
Okanogan	83,073,712	29,839,358	112,913,070	84.9	132,995,371
Pacific	35,787,715	14,913,871	50,701,586	83.9	60,430,973
Pend Oreille	11,286,573	7,255,812	18,542,385	90.2	20,556,968
Pierce	685,370,569	322,615,593	1,007,986,162	89.9	1,121,230,436
San Juan	25,022,994	2,204,224	27,227,218	92.8	29,339,675
Skagit	191,800,762	166,023,196	357,823,958	94.0	380,663,785
Skamania	18,699,955	51,592,583	70,292,538	94.4	74,462,434
Snohomish	851,878,920	322,980,683	1,174,859,603	99.7	1,178,394,787
Spokane	589,533,030	347,329,581	936,862,611	92.4	1,013,920,575
Stevens	88,430,600	95,116,492	183,547,092	93.6	196,097,321
Thurston	245,028,662	152,998,989	398,027,651	94.1	422,983,689
Wahkiakum	6,156,090	3,745,570	9,901,660	85.3	11,608,042
Walla Walla	92,415,862	104,149,459	196,565,321	92.5	212,503,050
Whatcom	322,113,645	190,370,097	512,483,742	89.9	570,059,780
Whitman	106,141,040	84,607,383	190,748,423	91.5	208,468,222
Yakima	291,219,961	185,971,887	477,191,848	98.3	485,444,403
STATE TOTAL	$10,260,823,975	$5,448,367,382	$15,709,191,357	95.7	$16,415,252,051

TABLE 28, Cont.

1984 ASSESSED & ACTUAL VALUE OF TAXABLE REAL & PERSONAL PROPERTY AND COMPUTATION OF 1984 STATE PROPERTY TAX LEVY

County	Combined Indicated Ratio	Total Actual Value of All Taxable Property	1984 State Property Tax Levy [1]	1984 Levy Rate as Applied to Local Tax Base [2]	Total Assessed Value of All Taxable Property (Local Tax Base)	Percent of Tax Base
Adams.....	94.3	$638,435,194	$2,105,379	3.499	$601,751,906	0.41
Asotin.....	86.0	352,654,265	1,162,954	3.834	303,329,991	0.20
Benton.....	97.0	3,270,924,293	10,786,583	3.400	3,172,080,418	2.14
Chelan.....	83.3	1,693,704,623	5,585,358	3.960	1,410,340,502	0.95
Clallam.....	98.8	1,747,679,761	5,763,353	3.339	1,725,858,295	1.16
Clark.....	98.9	6,350,704,222	20,942,825	3.334	6,282,320,106	4.24
Columbia.....	86.8	178,060,038	587,192	3.801	154,490,619	0.10
Cowlitz.....	95.7	3,296,953,996	10,872,421	3.447	3,153,978,365	2.13
Douglas.....	94.5	757,546,555	2,498,174	3.490	715,746,742	0.48
Ferry.....	86.3	160,186,917	528,251	3.822	138,214,038	0.09
Franklin.....	88.1	1,341,708,935	4,424,576	3.745	1,181,396,928	0.80
Garfield.....	96.0	114,539,586	377,719	3.436	109,939,832	0.07
Grant.....	87.1	1,852,887,218	6,110,298	3.785	1,614,145,256	1.09
Grays Harbor....	98.8	2,077,565,615	6,851,223	3.338	2,052,378,506	1.38
Island.....	90.3	2,145,374,373	7,074,837	3.653	1,936,528,777	1.31
Jefferson.....	95.5	912,644,968	3,009,645	3.454	871,224,905	0.59
King.....	94.4	60,337,942,148	198,977,455	3.492	56,979,423,521	38.45
Kitsap.....	96.7	5,163,174,836	17,026,689	3.412	4,990,505,781	3.37
Kittitas.....	98.3	731,310,291	2,411,654	3.355	718,856,172	0.49
Klickitat.....	85.7	814,660,528	2,686,520	3.847	698,385,702	0.47
Lewis.....	94.1	1,918,540,023	6,326,802	3.504	1,805,614,480	1.22
Lincoln.....	96.2	478,262,733	1,577,175	3.430	459,856,669	0.31
Mason.....	98.9	1,404,321,819	4,631,056	3.335	1,388,786,371	0.94
Okanogan.....	80.6	1,048,215,980	3,456,720	4.090	845,089,557	0.57
Pacific.....	88.1	623,759,281	2,056,982	3.745	549,247,139	0.37
Pend Oreille....	78.5	290,235,237	957,114	4.201	227,812,722	0.15
Pierce.....	95.7	14,014,767,087	46,216,735	3.446	13,411,568,420	9.05
San Juan.....	97.8	1,024,560,144	3,378,709	3.373	1,001,548,057	0.68
Skagit.....	96.9	2,768,256,787	9,128,927	3.402	2,683,339,542	1.81
Skamania.....	94.9	289,522,863	954,764	3.474	274,815,006	0.19
Snohomish.....	97.3	12,807,480,224	42,235,445	3.388	12,466,701,562	8.41
Spokane.....	91.9	9,184,377,743	30,287,478	3.590	8,437,342,291	5.69
Stevens.....	74.2	1,098,183,924	3,621,500	4.444	815,007,714	0.55
Thurston.....	97.5	4,178,832,105	13,780,606	3.382	4,075,003,250	2.75
Wahkiakum.....	82.5	98,274,340	324,081	3.998	81,054,691	0.05
Walla Walla.....	89.6	1,625,842,242	5,361,568	3.679	1,457,263,880	0.98
Whatcom.....	91.6	4,567,855,583	15,063,495	3.602	4,182,460,289	2.82
Whitman.....	81.6	1,090,095,555	3,594,827	4.040	889,878,898	0.60
Yakima.....	95.4	4,544,830,075	14,987,563	3.458	4,333,608,236	2.92
STATE TOTAL.....	94.4	$156,994,872,107	$517,724,653	3.493	$148,196,895,136	100.00

1 The total actual value of taxable property in each county is multiplied by the same levy rate of $3.29772 per $1,000 actual value.
2 Approximate actual state property tax levy rate (dollars per $1,000 assessed value) based on local assessment level.

STATE-ASSESSED UTILITY VALUATIONS

Table 29 - Summary of Public Service Company Values, 1983 and 1984 Values by Type of Utility

1984 Actual and Equalized Assessed Values of Utilities:

Table 30 - Air Transportation Companies

Table 31 - Electric Light and Power Companies

Table 32 - Gas Companies

Table 33 - Motor Vehicle Transportation Companies (Common Carrier - Freight)

Table 34 - Motor Vehicle Transportation Companies (Common Carrier - Passenger)

Table 35 - Pipeline Companies

Table 36 - Private Car Companies

Table 37 - Railroad Companies

Table 38 - Telegraph Companies

Table 39 - Telephone Companies

Table 40 - Water Transportation Companies

Table 41 - Domestic Water Companies

Table 42 - Recapitulation of Public Utility Companies by County

TABLE 29

SUMMARY OF PUBLIC SERVICE COMPANY VALUES

1983 and 1984 Values by Type of Utility

Category	1983 Value ($000)			1984 Value ($000)		
	Firms	Actual	Equalized	Firms	Actual	Equalized
TRANSPORTATION						
Railroad.....	7	$ 276,087	$ 251,495	7	$ 453,436	$ 418,493
Private Car.....	225	114,213	107,222	205	116,136	108,008
Air.....	34	303,389	301,691	37	362,944	359,142
Water (vessels)..	17	70,547	66,220	15	63,838	59,336
Motor Vehicle....	63	48,266	45,325	61	48,153	45,457
Pipeline.....	6	312,900	294,328	6	334,400	313,219
Domestic Water...	2	3,250	3,155	2	3,900	3,643
Subtotal.....	354	$1,128,652	$1,069,436	333	$1,382,807	$1,307,298
COMMUNICATION						
Telephone.....	17	$2,771,627	$2,659,426	24	$2,795,613	$2,681,515
Telegraph.....	1	9,100	8,946	1	9,200	8,989
Subtotal.....	18	$2,780,727	$2,668,372	25	$2,804,813	$2,690,504
ENERGY						
Electric.....	15	$1,763,372	$1,697,053	15	$1,826,038	$1,722,505
Gas.....	4	378,600	367,391	4	387,000	369,450
Subtotal.....	19	$2,141,972	$2,064,444	19	$2,213,038	$2,091,955
TOTAL.....	391	$6,051,351	$5,802,252	377	$6,400,658	$6,089,757

TABLE 30
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
AIRBORNE EXPRESS INC								
KING	93.8			100.0	350,000	350,000	350,000	350,000
AIR CALIFORNIA								
KING	93.8			100.0	3,992,000	3,992,000	3,992,000	3,992,000
SPOKANE	91.8			92.4	8,000	7,392	8,000	7,392
TOTAL					4,000,000	3,999,392	4,000,000	3,999,392
AIR CANADA								
KING	93.8			100.0	27,000	27,000	27,000	27,000
ALASKA AIRLINES INC								
KING	93.8	4,121,951	3,866,390	100.0	51,772,095	51,772,095	55,894,046	55,638,485
SPOKANE	91.8			92.4	2,105,954	1,945,901	2,105,954	1,945,901
TOTAL		4,121,951	3,866,390		53,878,049	53,717,996	58,000,000	57,584,386
AMERICAN AIRLINES								
KING	93.8			100.0	7,500,000	7,500,000	7,500,000	7,500,000
BRITISH AIRWAYS								
KING	93.8			100.0	330,000	330,000	330,000	330,000
CASCADE AIRWAYS								
DOUGLAS	95.3			87.1	539,185	469,630	539,185	469,630
FRANKLIN	87.0			94.1	1,964,385	1,848,486	1,964,385	1,848,486
GRANT	87.9			83.5	99,133	82,776	99,133	82,776
KING	93.8			100.0	4,903,496	4,903,496	4,903,496	4,903,496
SPOKANE	91.8			92.4	3,096,819	2,861,461	3,096,819	2,861,461
WALLA WALLA	89.2			92.5	5,264,615	4,869,769	5,264,615	4,869,769
WHITMAN	79.3			91.5	849,964	777,717	849,964	777,717
YAKIMA	95.0			98.3	1,782,403	1,752,102	1,782,403	1,752,102
TOTAL					18,500,000	17,565,437	18,500,000	17,565,437
COMPANIA MEXICANA DE AVIACION S A								
KING	93.8			100.0	700,000	700,000	700,000	700,000
CONTINENTAL AIR LINES CORP								
KING	93.8			100.0	7,100,000	7,100,000	7,100,000	7,100,000
DELTA AIR LINES INC								
BENTON	96.9			97.5	10,992	10,717	10,992	10,717
CLARK	99.8			90.0	9,303	8,373	9,303	8,373
KING	93.8			100.0	8,369,753	8,369,753	8,369,753	8,369,753
KITSAP	96.5			99.6	7,862	7,831	7,862	7,831
PIERCE	96.2			89.9	48,294	43,416	48,294	43,416
SNOHOMISH	97.1			99.7	30,554	30,463	30,554	30,463
SPOKANE	91.8			92.4	9,616	8,885	9,616	8,885
WALLA WALLA	89.2			92.5	13,626	12,604	13,626	12,604
TOTAL					8,500,000	8,492,042	8,500,000	8,492,042
DHL CORPORATION								
KING	93.8			100.0	1,300,000	1,300,000	1,300,000	1,300,000
EASTERN AIR LINES INC								
KING	93.8			100.0	6,000,000	6,000,000	6,000,000	6,000,000
EMERY WORLDWIDE								
KING	93.8			100.0	1,124,926	1,124,926	1,124,926	1,124,926
SPOKANE	91.8			92.4	125,074	115,568	125,074	115,568
TOTAL					1,250,000	1,240,494	1,250,000	1,240,494
EVERGREEN INTERNATIONAL AIRLINES								
KING	93.8			100.0	1,300,000	1,300,000	1,300,000	1,300,000

TABLE 30, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
FEDERAL EXPRESS CORP								
BENTON	96.9			97.5	28,933	28,210	28,933	28,210
KING	93.8			100.0	2,404,785	2,404,785	2,404,785	2,404,785
PIERCE	96.2			89.9	3,916	3,520	3,916	3,520
SPOKANE	91.8			92.4	95,983	88,688	95,983	88,688
WHATCOM	91.8			89.9	28,490	25,613	28,490	25,613
YAKIMA	95.0			98.3	37,893	37,249	37,893	37,249
TOTAL					2,600,000	2,588,065	2,600,000	2,588,065
FINNAIR								
KING	93.8			100.0	31,000	31,000	31,000	31,000
FLYING TIGER LINES INC THE								
KING	93.8			100.0	3,500,000	3,500,000	3,500,000	3,500,000
FRONTIER AIRLINES INC								
FRANKLIN	87.0			94.1	1,097,232	1,032,495	1,097,232	1,032,495
KING	93.8			100.0	3,479,906	3,479,906	3,479,906	3,479,906
SPOKANE	91.8			92.4	3,422,862	3,162,724	3,422,862	3,162,724
TOTAL					8,000,000	7,675,125	8,000,000	7,675,125
GREAT AMERICAN AIRWAYS INC								
FRANKLIN	87.0			94.1	31,500	29,642	31,500	29,642
KING	93.8			100.0	75,000	75,000	75,000	75,000
SPOKANE	91.8			92.4	36,000	33,264	36,000	33,264
WALLA WALLA	89.2			92.5	1,500	1,388	1,500	1,388
YAKIMA	95.0			98.3	6,000	5,898	6,000	5,898
TOTAL					150,000	145,192	150,000	145,192
HARBOR AIRLINES INC								
ISLAND	89.8	186,503	167,480	99.0	45,897	45,438	232,400	212,918
KING	93.8			100.0	10,600	10,600	10,600	10,600
TOTAL		186,503	167,480		56,497	56,038	243,000	223,518
HORIZON AIRLINES INC								
FRANKLIN	87.0			94.1	3,583,567	3,372,137	3,583,567	3,372,137
KING	93.8			100.0	7,961,598	7,961,598	7,961,598	7,961,598
SPOKANE	91.8			92.4	841,320	777,380	841,320	777,380
WHITMAN	79.3			91.5	226,991	207,697	226,991	207,697
YAKIMA	95.0			98.3	1,686,524	1,657,853	1,686,524	1,657,853
TOTAL					14,300,000	13,976,665	14,300,000	13,976,665
REPUBLIC AIRLINES INC								
FRANKLIN	87.0			94.1	297,172	279,639	297,172	279,639
KING	93.8			100.0	7,852,149	7,852,149	7,852,149	7,852,149
SPOKANE	91.8			92.4	650,679	601,227	650,679	601,227
TOTAL					8,800,000	8,733,015	8,800,000	8,733,015
METHOW AVIATION INC								
KING	93.8			100.0	159,900	159,900	159,900	159,900
SPOKANE	91.8			92.4	45,100	41,672	45,100	41,672
TOTAL					205,000	201,572	205,000	201,572
JAPAN AIR LINES CO LTD								
KING	93.8			100.0	420,000	420,000	420,000	420,000
NORTHWEST AIRLINES INC								
KING	93.8			100.0	42,402,408	42,402,408	42,402,408	42,402,408
SPOKANE	91.8			92.4	7,597,592	7,020,175	7,597,592	7,020,175
TOTAL					50,000,000	49,422,583	50,000,000	49,422,583
PACIFIC SOUTHWEST AIRLINES								
KING	93.8			100.0	8,662,798	8,662,798	8,662,798	8,662,798
SPOKANE	91.8			92.4	1,587,202	1,466,575	1,587,202	1,466,575
TOTAL					10,250,000	10,129,373	10,250,000	10,129,373

TABLE 30, Cont.
AIR TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF AIR TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC WESTERN AIRLINES LTD								
KING	93.8			100.0	880,000	880,000	880,000	880,000
PAN AMERICAN WORLD AIRWAYS INC								
KING	93.8			100.0	4,650,000	4,650,000	4,650,000	4,650,000
REEVE ALEUTIAN AIRWAYS INC								
KING	93.8			100.0	201,000	201,000	201,000	201,000
SAN JUAN AIRLINES INC								
CLALLAM	98.7			99.2	1,001,121	993,112	1,001,121	993,112
KING	93.8			100.0	1,756,224	1,756,224	1,756,224	1,756,224
SAN JUAN	97.9			92.8	483,846	449,010	483,846	449,010
SKAGIT	97.4			94.0	54,043	50,800	54,043	50,800
WHATCOM	91.8			89.9	1,004,766	903,285	1,004,766	903,285
TOTAL					4,300,000	4,152,431	4,300,000	4,152,431
SCANDINAVIAN AIRLINES OF NORTH AMER INC								
KING	93.8			100.0	1,067,000	1,067,000	1,067,000	1,067,000
TRANSAMERICA AIRLINES INC								
KING	93.8			100.0	50,000	50,000	50,000	50,000
TRANS WORLD AIRLINES INC								
KING	93.8			100.0	6,994,961	6,994,961	6,994,961	6,994,961
SNOHOMISH	97.1			99.7	5,039	5,024	5,039	5,024
TOTAL					7,000,000	6,999,985	7,000,000	6,999,985
THAI AIRWAYS INTERNATIONAL LTD								
KING	93.8			100.0	940,000	940,000	940,000	940,000
UNITED AIR LINES INC								
BENTON	96.9			97.5	52,301	50,993	52,301	50,993
CHELAN	81.9			95.3	17,722	16,889	17,722	16,889
CLALLAM	98.7			99.2	2,933	2,910	2,933	2,910
CLARK	99.8			90.0	190,640	171,576	190,640	171,576
COWLITZ	96.6			86.8	6,465	5,611	6,465	5,611
DOUGLAS	95.3			87.1	2,951	2,570	2,951	2,570
FRANKLIN	87.0			94.1	16,697	15,712	16,697	15,712
GRANT	87.9			83.5	2,756	2,301	2,756	2,301
GRAYS HARBOR	99.7			94.9	4,962	4,709	4,962	4,709
ISLAND	89.8			99.0	1,910	1,891	1,910	1,891
KING	93.8			100.0	91,898,969	91,898,969	91,898,969	91,898,969
KITSAP	96.5			99.6	31,193	31,068	31,193	31,068
KITTITAS	99.7			89.0	4,325	3,849	4,325	3,849
LEWIS	95.5			89.3	4,538	4,052	4,538	4,052
MASON	99.0			97.4	4,565	4,446	4,565	4,446
PIERCE	96.2			89.9	129,371	116,306	129,371	116,306
SKAGIT	97.4			94.0	13,883	13,051	13,883	13,051
SNOHOMISH	97.1			99.7	64,661	64,468	64,661	64,468
SPOKANE	91.8			92.4	7,449,274	6,883,129	7,449,274	6,883,129
STEVENS	70.0			93.6	2,310	2,162	2,310	2,162
THURSTON	97.9			94.1	23,221	21,851	23,221	21,851
WALLA WALLA	89.2			92.5	8,980	8,306	8,980	8,306
WHATCOM	91.8			89.9	6,692	6,016	6,692	6,016
WHITMAN	79.3			91.5	14,166	12,962	14,166	12,962
YAKIMA	95.0			98.3	44,515	43,758	44,515	43,758
TOTAL					100,000,000	99,389,555	100,000,000	99,389,555
WIEN AIR ALASKA INC								
KING	93.8			100.0	7,800,000	7,800,000	7,800,000	7,800,000
WESTERN AIR LINES INC								
FRANKLIN	87.0			94.1	443,416	417,254	443,416	417,254
KING	93.8			100.0	19,669,122	19,669,122	19,669,122	19,669,122
SPOKANE	91.8			92.4	2,587,462	2,390,815	2,587,462	2,390,815
TOTAL					22,700,000	22,477,191	22,700,000	22,477,191
GRAND TOTAL		4,308,454	4,033,870		358,635,546	355,108,151	362,944,000	359,142,021

TABLE 31
ELECTRIC LIGHT AND POWER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BENTON RURAL ELECTRIC ASSOCIATION INC								
BENTON	96.9	423,362	410,238	97.5	5,557,299	5,418,366	5,980,661	5,828,604
LEWIS	95.5			89.3	25,307	22,599	25,307	22,599
YAKIMA	95.0	103,348	98,181	98.3	3,965,685	3,898,270	4,069,033	3,996,451
TOTAL		526,710	508,419		9,548,291	9,339,235	10,075,001	9,847,654
BIG BEND ELECTRIC COOP INC								
ADAMS	95.4	1,019,803	972,892	89.1	5,265,756	4,691,790	6,285,559	5,664,682
FRANKLIN	87.0	530,046	461,140	94.1	5,296,254	4,983,774	5,826,300	5,444,914
GRANT	87.9			83.5	10,938	9,133	10,938	9,133
LINCOLN	96.5			94.8	16,230	15,387	16,230	15,387
WHITMAN	79.3			91.5	10,976	10,043	10,976	10,043
TOTAL		1,549,849	1,434,032		10,600,154	9,710,127	12,150,003	11,144,159
CLEARWATER POWER CO								
ASOTIN	85.3			94.1	484,780	456,178	484,780	456,178
GARFIELD	96.8			93.0	8,325	7,742	8,325	7,742
WHITMAN	79.3			91.5	196,896	180,160	196,896	180,160
TOTAL					690,001	644,080	690,001	644,080
COLUMBIA RURAL ELECTRIC ASSOCIATION INC								
COLUMBIA	85.7	534,208	457,817	93.0	2,126,186	1,977,354	2,660,394	2,435,171
WALLA WALLA	89.2	4,300	3,836	92.5	3,735,304	3,455,155	3,739,604	3,458,991
TOTAL		538,508	461,653		5,861,490	5,432,509	6,399,998	5,894,162
CITY OF EUGENE WATER & ELECTRIC BOARD								
COWLITZ	96.6			86.8	572,054	496,543	572,054	496,543
THURSTON	97.9			94.1	2,133	2,007	2,133	2,007
TOTAL					574,187	498,550	574,187	498,550
INLAND POWER & LIGHT CO								
ADAMS	95.4			89.1	50,917	45,367	50,917	45,367
ASOTIN	85.3			94.1	7,025	6,611	7,025	6,611
COLUMBIA	85.7			93.0	27,869	25,918	27,869	25,918
FRANKLIN	87.0			94.1	71,668	67,439	71,668	67,439
GARFIELD	96.8	29,664	28,715	93.0	916,712	852,542	946,376	881,257
LINCOLN	96.5			94.8	13,525	12,822	13,525	12,822
PEND OREILLE	77.6	172,711	134,024	90.2	2,607,247	2,351,736	2,779,958	2,485,760
SPOKANE	91.8	1,757,875	1,613,730	92.4	14,612,427	13,501,883	16,370,302	15,115,613
STEVENS	70.0	113,335	79,335	93.6	2,206,092	2,064,901	2,319,427	2,144,236
WALLA WALLA	89.2			92.5	66,212	61,246	66,212	61,246
WHITMAN	79.3	147,707	117,132	91.5	2,819,015	2,579,396	2,966,722	2,696,528
TOTAL		2,221,292	1,972,936		23,398,709	21,569,861	25,620,001	23,542,797
KOOTENAI ELECTRIC COOP INC								
SPOKANE	91.8			92.4	89,000	82,237	89,000	82,237
LINCOLN ELECTRIC COOP INC								
ADAMS	95.4			89.1	54,516	48,574	54,516	48,574
GRANT	87.9			83.5	37,362	31,196	37,362	31,196
LINCOLN	96.5	1,642,308	1,584,828	94.8	1,765,816	1,673,992	3,408,124	3,258,820
TOTAL		1,642,308	1,584,828		1,857,694	1,753,762	3,500,002	3,338,590
NESPELEM VALLEY ELECTRIC COOP INC								
DOUGLAS	95.3			87.1	28,433	24,765	28,433	24,765
OKANOGAN	80.0	85,866	68,693	84.9	1,275,703	1,083,071	1,361,569	1,151,764
TOTAL		85,866	68,693		1,304,136	1,107,836	1,390,002	1,176,529
PACIFIC POWER & LIGHT CO								
ASOTIN	85.3			94.1	207,508	195,264	207,508	195,264
BENTON	96.9	62,300	60,369	97.5	456,434	445,023	518,734	505,392
CLARK	99.8	4,546,981	4,537,888	90.0	23,771,296	21,394,166	28,318,277	25,932,054
COLUMBIA	85.7	65,800	56,391	93.0	2,891,345	2,688,951	2,957,145	2,745,342
COWLITZ	96.6	6,034,884	5,829,698	86.8	17,717,750	15,379,006	23,752,634	21,208,704
FRANKLIN	87.0	211,613	184,103	94.1	861,128	810,321	1,072,741	994,424
GARFIELD	96.8	20,323	20,157	93.0	1,544,214	1,436,119	1,565,037	1,456,276
GRANT	87.9			83.5	355,030	296,450	355,030	296,450

TABLE 31, Cont.
ELECTRIC LIGHT AND POWER COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF ELECTRIC LIGHT AND POWER COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC POWER & LIGHT CO								
GRAYS HARBOR	99.7	1,053,068	1,049,909	94.9	68,460,137	64,968,670	69,513,205	66,018,579
KITTITAS	99.7			89.0	1,474,274	1,312,105	1,474,274	1,312,105
KLICKITAT	84.9	654,297	555,499	92.4	2,442,811	2,257,156	3,097,108	2,812,655
LEWIS	95.5	22,774,900	21,750,030	89.3	118,552,411	105,867,303	141,327,311	127,617,333
SKAMANIA	95.1	3,714,227	3,532,231	94.4	44,288,397	41,808,246	48,002,624	45,340,477
THURSTON	97.9	29,365	28,748	94.1	5,069,944	4,770,818	5,099,309	4,799,566
WALLA WALLA	89.2	937,113	835,905	92.5	27,130,785	25,095,977	28,067,898	25,931,882
YAKIMA	95.0	2,544,731	2,417,496	98.3	79,926,442	78,567,692	82,471,173	80,985,188
TOTAL		42,650,102	40,858,424		395,149,906	367,293,267	437,800,008	408,151,691
PENINSULA LIGHT CO								
KITSAP	96.5			99.6	22,145	22,056	22,145	22,056
PIERCE	96.2	924,433	889,305	89.9	9,153,412	8,228,918	10,077,845	9,118,223
TOTAL		924,433	889,305		9,175,557	8,250,974	10,099,990	9,140,279
PORTLAND GENERAL ELECTRIC CO								
CLARK	99.8			90.0	15,185	13,667	15,185	13,667
COWLITZ	96.6			86.8	1,378,355	1,196,414	1,378,355	1,196,414
GRAYS HARBOR	99.7	525,194	523,618	94.9	46,608,616	44,231,577	47,133,810	44,755,195
KLICKITAT	84.9			92.4	4,734	4,374	4,734	4,374
LEWIS	95.5	956,406	913,368	89.3	8,164,789	7,291,157	9,121,195	8,204,525
THURSTON	97.9	1,546	1,514	94.1	345,175	324,811	346,721	326,325
TOTAL		1,483,146	1,438,500		56,516,854	53,062,000	58,000,000	54,500,500
PUGET SOUND POWER & LIGHT CO								
ADAMS	95.4			89.1	34,870	31,069	34,870	31,069
CHELAN	81.9			95.3	379,114	361,295	379,114	361,295
DOUGLAS	95.3			87.1	454,718	396,060	454,718	396,060
GRANT	87.9			83.5	336,197	280,725	336,197	280,725
GRAYS HARBOR	99.7	262,597	261,810	94.9	32,742,157	31,072,307	33,004,754	31,334,117
ISLAND	89.8	1,167,434	1,048,356	99.0	22,677,274	22,450,501	23,844,708	23,498,857
JEFFERSON	95.3	1,384,321	1,319,259	97.3	10,439,098	10,157,242	11,823,419	11,476,501
KING	93.8	74,032,175	69,442,177	100.0	311,650,338	311,650,338	385,682,513	381,092,515
KITSAP	96.5	8,564,341	8,264,590	99.6	57,226,021	56,997,114	65,790,362	65,261,704
KITTITAS	99.7	349,780	348,731	89.0	13,018,588	11,586,542	13,368,368	11,935,273
LEWIS	95.5	2,653,735	2,534,317	89.3	20,585,236	18,382,616	23,238,971	20,916,933
PIERCE	96.2	23,892,379	22,984,471	89.9	81,457,448	73,230,250	105,349,827	96,214,721
SKAGIT	97.4	7,609,326	7,411,484	94.0	95,205,719	89,493,377	102,815,045	96,904,861
SNOHOMISH	97.1	1,159,474	1,125,848	99.7	3,702,395	3,691,288	4,861,869	4,817,136
THURSTON	97.9	4,808,069	4,707,097	94.1	62,592,207	58,899,268	67,400,276	63,606,365
WHATCOM	91.8	8,897,316	8,167,735	89.9	97,617,645	87,758,263	106,514,961	95,925,998
TOTAL		134,780,947	127,615,875		810,119,025	776,438,255	944,899,972	904,054,130
TANNER ELECTRIC								
KING	93.8	78,879	73,989	100.0	1,347,370	1,347,370	1,426,249	1,421,359
PIERCE	96.2	14,163	13,625	89.9	290,245	260,930	304,408	274,555
THURSTON	97.9			94.1	119,345	112,304	119,345	112,304
TOTAL		93,042	87,614		1,756,960	1,720,604	1,850,002	1,808,218
WASHINGTON WATER POWER CO ELECTRIC								
ADAMS	95.4	710,594	677,907	89.1	9,214,162	8,209,819	9,924,756	8,887,726
ASOTIN	85.3	1,370,046	1,168,649	94.1	3,460,509	3,256,339	4,830,555	4,424,988
BENTON	96.9			97.5	37,446	36,510	37,446	36,510
DOUGLAS	95.3	19,380	18,470	87.1	506,963	441,565	526,343	460,035
FERRY	87.6			78.6	3,986,010	3,133,004	3,986,010	3,133,004
FRANKLIN	87.0	1,498	1,303	94.1	1,442,793	1,357,668	1,444,291	1,358,971
GARFIELD	96.8			93.0	324,812	302,075	324,812	302,075
GRANT	87.9	56,705	49,844	83.5	2,335,618	1,950,241	2,392,323	2,000,085
GRAYS HARBOR	99.7	262,597	261,810	94.9	32,742,019	31,072,176	33,004,616	31,333,986
LEWIS	95.5	5,732,721	5,474,749	89.3	28,643,924	25,579,024	34,376,645	31,053,773
LINCOLN	96.5	1,055,904	1,018,948	94.8	13,156,773	12,472,621	14,212,677	13,491,569
PEND OREILLE	77.6			90.2	195,628	176,457	195,628	176,457
SPOKANE	91.8	30,759,857	28,237,550	92.4	78,755,750	72,770,313	109,515,607	101,007,863
STEVENS	70.0	1,332,457	932,721	93.6	80,398,675	75,253,160	81,731,132	76,185,881
THURSTON	97.9	9,273	9,078	94.1	999,885	940,892	1,009,158	949,970
WHITMAN	79.3	1,649,413	1,307,984	91.5	13,738,593	12,570,816	15,388,006	13,878,800
TOTAL		42,960,445	39,159,013		269,939,560	249,522,680	312,900,005	288,681,693
GRAND TOTAL		229,456,648	216,079,292		1,596,581,524	1,506,425,977	1,826,038,172	1,722,505,269

TABLE 32
GAS COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF GAS COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CASCADE NATURAL GAS CORP								
ADAMS	95.4	77,476	73,912	89.1	830,551	740,021	908,027	813,933
BENTON	96.9	1,710,070	1,657,059	97.5	4,805,791	4,685,645	6,515,861	6,342,704
CHELAN	81.9	956,050	783,005	95.3	2,114,802	2,015,407	3,070,852	2,798,412
COWLITZ	96.6	234,641	226,664	86.8	4,054,678	3,519,460	4,289,319	3,746,124
DOUGLAS	95.3	200	191	87.1	772,460	672,812	772,660	673,003
FRANKLIN	87.0	3,300	2,871	94.1	2,263,362	2,129,824	2,266,662	2,132,695
GRANT	87.9	175,068	153,885	83.5	2,295,568	1,916,800	2,470,636	2,070,685
GRAYS HARBOR	99.7	239,752	239,033	94.9	3,888,314	3,690,010	4,128,066	3,929,043
ISLAND	89.8	13,700	12,303	99.0	1,554,652	1,539,106	1,568,352	1,551,409
KING	93.8	3,231,050	3,030,725	100.0	3,587,658	3,587,658	6,818,708	6,618,383
KITSAP	96.5	1,119,142	1,079,973	99.6	6,454,110	6,428,288	7,573,252	7,508,261
MASON	99.0	77,450	76,676	97.4	2,113,252	2,058,308	2,190,702	2,134,984
SKAGIT	97.4	753,187	733,605	94.0	8,012,722	7,531,961	8,765,909	8,265,566
SNOHOMISH	97.1	5,100	4,952	99.7	759,395	757,117	764,495	762,069
WALLA WALLA	89.2	907,612	809,590	92.5	3,859,000	3,569,575	4,766,612	4,379,165
WHATCOM	91.8	801,983	736,219	89.9	12,709,337	11,425,697	13,511,320	12,161,916
YAKIMA	95.0	1,083,481	1,029,307	98.3	11,835,083	11,633,886	12,918,564	12,663,193
TOTAL		11,389,262	10,649,970		71,910,735	67,901,575	83,299,997	78,551,545
NORTHWEST NATURAL GAS CO								
CLARK	99.8	38,845	38,767	90.0	16,107,020	14,496,318	16,145,865	14,535,085
KLICKITAT	84.9	1,900	1,613	92.4	1,714,124	1,583,851	1,716,024	1,585,464
SKAMANIA	95.1	2,500	2,378	94.4	835,612	788,818	838,112	791,196
TOTAL		43,245	42,758		18,656,756	16,868,987	18,700,001	16,911,745
WASHINGTON NATURAL GAS CO								
CHELAN	81.9			95.3	3,011	2,869	3,011	2,869
KING	93.8	19,893,286	18,659,901	100.0	134,864,883	134,864,883	154,758,169	153,524,784
LEWIS	95.5	705,744	673,987	89.3	13,540,218	12,091,414	14,245,962	12,765,401
PIERCE	96.2	3,448,029	3,317,004	89.9	39,269,259	35,303,062	42,717,288	38,620,066
SNOHOMISH	97.1	640,572	621,993	99.7	18,236,737	18,182,025	18,877,309	18,804,018
THURSTON	97.9	516,321	505,479	94.1	9,381,973	8,828,437	9,898,294	9,333,916
TOTAL		25,203,952	23,778,364		215,296,081	209,272,690	240,500,033	233,051,054
WASHINGTON WATER POWER CO - GAS								
ADAMS	95.4	10,601	10,113	89.1	423,806	377,611	434,407	387,724
ASOTIN	85.3	3,549	3,027	94.1	1,216,771	1,144,982	1,220,320	1,148,009
FRANKLIN	87.0			94.1	111,114	104,558	111,114	104,558
GRANT	87.9			83.5	250,791	209,410	250,791	209,410
KLICKITAT	84.9	400	340	92.4	332,532	307,260	332,932	307,600
LEWIS	95.5	535,733	511,625	89.3	8,900,859	7,859,167	9,336,592	8,370,792
LINCOLN	96.5	8,918	8,607	94.8	2,363,738	2,240,823	2,372,656	2,249,430
SKAMANIA	95.1	3,500	3,329	94.4	78,903	74,485	82,403	77,814
SPOKANE	91.8	59,502	54,623	92.4	24,288,783	22,442,837	24,348,285	22,497,460
STEVENS	70.0	3,210	2,247	93.6	4,115,607	3,852,207	4,118,817	3,854,454
WHITMAN	79.3	15,540	12,323	91.5	1,876,142	1,716,672	1,891,682	1,728,995
TOTAL		640,953	606,234		43,859,046	40,330,012	44,499,999	40,936,246
GRAND TOTAL		37,277,412	35,077,326		349,722,618	334,373,264	387,000,030	369,450,590

TABLE 33
FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ABF FREIGHT SYSTEMS			23,260	23,145	23,260	23,145
ACME INTER-CITY FREIGHT LINES INC			163,576	162,137	163,576	162,137
ALBINA TRANSFER CO INC			7,116	6,397	7,116	6,397
B N TRANSPORT INC TAX DEPT			202,922	199,708	202,922	199,708
BAINBRIDGE AUTO FREIGHT INC			2,918	2,915	2,918	2,915
BEST WAY MOTOR FREIGHT INC	2,119,695	1,967,541	286,632	278,849	2,406,327	2,246,390
BRETT FREIGHT SERVICE			9,700	8,449	9,700	8,449
CARR & ORMSBY TRANSPORT INC			2,000	1,798	2,000	1,798
COLUMBIA RIVER TRUCK CO INC			122,622	110,360	122,622	110,360
CONSOLIDATED FRTWYS CORP OF DELAWARE	8,918,908	8,408,240	761,316	739,817	9,680,224	9,148,057
EDMONDS-ALDERWOOD AUTO FREIGHT CO			35,927	35,819	35,927	35,819
FASTEST WAY MOTOR FREIGHT INC			5,995	5,539	5,995	5,539
FORTUNE CORP THE			196,489	196,489	196,489	196,489
GARRETT FREIGHTLINES INC	6,481,924	6,084,271	508,766	481,790	6,990,690	6,566,061
GREAT SW WHSES INC			30,181	29,437	30,181	29,437
HOGLAND TRANSFER CO INC			92,704	92,426	92,704	92,426
I M L FREIGHT INC			87,600	86,153	87,600	86,153
INLAND TRANSPORTATION CO INC			70,895	69,803	70,895	69,803
JOY MOTOR FREIGHT INC	199,500	191,919	85,077	77,100	284,577	269,019
LILE INTERNATIONAL CO			328,649	318,873	328,649	318,873
LYNDEN TRANSPORT INC	6,716,367	6,299,953	599,630	599,630	7,315,997	6,899,583
L T I INC	346,165	317,779	267,040	241,338	613,205	559,117
NORTH COUNTIES FREIGHT LINES INC			888	885	888	885
NORTHERN FREIGHT LINES	274,777	265,113	96,242	90,467	371,019	355,580
NORTHWEST FILM SERVICE INC			2,457	2,457	2,457	2,457
OAK HARBOR FREIGHT LINES INC			277,443	272,673	277,443	272,673
OKANOGAN SEATTLE TRANSPORT CO INC	159,000	158,523	23,265	20,706	182,265	179,229
PACIFIC INTERMOUNTAIN EXPRESS CO			55,100	54,300	55,100	54,300
PACIFIC NORTHWEST MOTOR FREIGHT LINES INC			16,956	16,956	16,956	16,956
PENINSULA TRUCK LINES INC	466,243	453,332	209,403	209,096	675,646	662,428
POZZI BROS TRANSPORTATION INC	562,200	527,344	59,992	59,992	622,192	587,336
PUGET SOUND TRUCK LINES INC	1,388,220	1,313,637	1,092,386	1,051,028	2,480,606	2,364,665
RICHLAND TRANSFER & STORAGE CO INC			2,000	1,882	2,000	1,882
ROADWAY EXPRESS INC			171,705	166,456	171,705	166,456
S & S AUTO FREIGHT INC			2,211	2,211	2,211	2,211
SILVER EAGLE CO	173,175	167,287	160,043	155,285	333,218	322,572
SILVER WHEEL FREIGHTLINES INC			99,500	93,770	99,500	93,770
SOUTHWEST DELIVERY CO INC			212,950	191,655	212,950	191,655
SPOKANE FORD MOTOR FREIGHT			2,000	1,848	2,000	1,848
TACOMA MOVING & STORAGE CO	111,331	107,100	8,074	7,259	119,405	114,359
TACOMA-PORT ANGELES AUTO FREIGHT INC			26,550	26,276	26,550	26,276
TACOMA-RAINIER AUTO FREIGHT INC			8,400	7,552	8,400	7,552
UNION PACIFIC MOTOR FREIGHT CO			984	984	984	984
WALLACE COLVILLE MOTOR FREIGHT INC			98,770	91,263	98,770	91,263

TABLE 33, Cont.
FREIGHT TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER FREIGHT) -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
WOODLAND TRUCK LINE INC	38,705	37,389	52,854	45,877	91,559	83,266
GRAND TOTAL	27,956,210	26,299,428	6,571,188	6,338,850	34,527,398	32,638,278

TABLE 34
PASSENGER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY (OTHER THAN MOTOR VEHICLES) OF MOTOR VEHICLES TRANSPORTATION COMPANIES
(COMMON CARRIER PASSENGER) -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
BREMERTON-KITSAP AIRPORTER INC			63,038	62,506	63,038	62,506
BREMERTON-TACOMA STAGES INC			29,317	26,843	29,317	26,843
PACIFIC NW TRANS SERVICE INC			44,000	42,545	44,000	42,545
TRAILWAYS LINES INC			70,802	68,560	70,802	68,560
EMPIRE LINES INC	58,536	42,545	122,641	112,611	181,177	155,156
EVERETT AIRPORTER			68,281	68,170	68,281	68,170
EVERGREEN STAGE LINE INC			10,000	9,000	10,000	9,000
EVERGREEN TRAILS INC	933,756	875,863	218,063	217,889	1,151,819	1,093,752
GRAY LINE OF SEATTLE INC THE			266,432	260,556	266,432	260,556
GREYHOUND LINES INC WESTERN DIVISION	9,521,067	8,938,892	2,078,774	1,959,181	11,599,841	10,898,073
K O C O INC			53,635	51,956	53,635	51,956
PACIFIC NATIONAL LINES INC			25,129	23,098	25,129	23,098
REPUBLIC-COLVILLE STAGE LINE			3,000	2,538	3,000	2,538
PACIFIC NORTHWEST BUS CO LTD			2,500	2,372	2,500	2,372
WASHINGTON COAST LINES			41,372	39,220	41,372	39,220
WESTOURS MOTORCOACHES INC			15,000	14,323	15,000	14,323
GRAND TOTAL	10,513,359	9,857,300	3,111,984	2,961,368	13,625,343	12,818,668

TABLE 35
PIPE LINE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PIPE LINE COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CHEVRON PIPE LINE CO								
ADAMS	95.4	4,000	3,816	89.1	1,191,055	1,061,230	1,195,055	1,065,046
FRANKLIN	87.0	26,277	22,861	94.1	1,314,907	1,237,329	1,341,184	1,260,190
LINCOLN	96.5			94.8	676,102	640,945	676,102	640,945
SPOKANE	91.8	33,644	30,885	92.4	929,734	859,073	963,378	889,958
WALLA WALLA	89.2	7,314	6,524	92.5	816,968	755,695	824,282	762,219
TOTAL		71,235	64,086		4,928,766	4,554,272	5,000,001	4,618,358
NORTHWEST PIPELINE CORP								
ADAMS	95.4	4,977	4,748	89.1	2,944,075	2,623,171	2,949,052	2,627,919
BENTON	96.9	4,594,618	4,452,185	97.5	49,410,509	48,175,247	54,005,127	52,627,432
CHELAN	81.9	26,510	21,711	95.3	262,956	250,597	289,466	272,308
CLARK	99.8	1,411,598	1,408,777	90.0	7,440,483	6,696,435	8,852,081	8,105,212
COWLITZ	96.6	190,042	183,580	86.8	4,784,994	4,153,376	4,975,036	4,336,956
FRANKLIN	87.0	242,632	211,090	94.1	2,681,517	2,523,307	2,924,149	2,734,397
GRANT	87.9			83.5	314,573	262,669	314,573	262,669
GRAYS HARBOR	99.7	10,819	10,787	94.9	60,630	57,538	71,449	68,325
KING	93.8	497,583	466,732	100.0	5,895,775	5,895,775	6,393,358	6,362,507
KITTITAS	99.7	11,627	11,592	89.0	684,743	609,422	696,370	621,014
KLICKITAT	84.9	172,523	146,472	92.4	7,352,412	6,793,629	7,524,935	6,940,101
LEWIS	95.5	1,092,141	1,042,995	89.3	16,214,388	14,479,448	17,306,529	15,522,443
LINCOLN	96.5	700	676	94.8	868,884	823,702	869,584	824,378
MASON	99.0	36,563	36,197	97.4	145,538	141,754	182,101	177,951
PIERCE	96.2	826,148	794,755	89.9	5,653,235	5,082,259	6,479,383	5,877,014
SKAGIT	97.4	705,894	687,540	94.0	7,360,561	6,918,928	8,066,455	7,606,468
SKAMANIA	95.1	17,726	16,857	94.4	2,346,486	2,215,080	2,364,212	2,231,937
SNOHOMISH	97.1	1,444,616	1,402,722	99.7	10,088,587	10,058,318	11,533,203	11,461,040
SPOKANE	91.8	336,110	308,549	92.4	2,366,857	2,186,977	2,702,967	2,495,526
THURSTON	97.9	23,975	23,472	94.1	2,030,498	1,910,698	2,054,473	1,934,170
WALLA WALLA	89.2	34,589	30,853	92.5	38,386	35,507	72,975	66,360
WHATCOM	91.8	1,333,475	1,224,130	89.9	12,880,736	11,579,782	14,214,211	12,803,912
WHITMAN	79.3	18,949	15,027	91.5	1,877,123	1,717,568	1,896,072	1,732,595
YAKIMA	95.0	97,849	92,957	98.3	1,964,389	1,930,995	2,062,238	2,023,952
TOTAL		13,131,664	12,594,404		145,668,335	137,122,182	158,799,999	149,716,586
OLYMPIC PIPE LINE CO								
CLARK	99.8	444,333	443,444	90.0	1,986,009	1,787,408	2,430,342	2,230,852
COWLITZ	96.6	935,272	903,473	86.8	4,171,159	3,620,566	5,106,431	4,524,039
KING	93.8	6,487,874	6,085,626	100.0	10,651,598	10,651,598	17,139,472	16,737,224
LEWIS	95.5	4,900	4,680	89.3	2,960,631	2,643,843	2,965,531	2,648,523
PIERCE	96.2	386,922	372,219	89.9	3,134,960	2,818,329	3,521,882	3,190,548
SKAGIT	97.4	2,713,832	2,643,272	94.0	6,117,929	5,750,853	8,831,761	8,394,125
SNOHOMISH	97.1	258,674	251,172	99.7	10,739,795	10,707,575	10,998,469	10,958,747
THURSTON	97.9	527,690	516,608	94.1	2,586,075	2,433,497	3,113,765	2,950,105
WHATCOM	91.8	1,282,946	1,177,744	89.9	3,609,402	3,244,852	4,892,348	4,422,596
TOTAL		13,042,443	12,398,238		45,957,558	43,658,521	59,000,001	56,056,759
PACIFIC GAS TRANSMISSION CO								
BENTON	96.9			97.5	457,060	445,634	457,060	445,634
COLUMBIA	85.7	26,890	23,045	93.0	1,926,090	1,791,264	1,952,980	1,814,309
SPOKANE	91.8	2,337,860	2,146,155	92.4	34,228,978	31,627,575	36,566,838	33,773,730
WALLA WALLA	89.2	1,807,573	1,612,355	92.5	38,255,156	35,386,020	40,062,729	38,998,375
WHITMAN	79.3	43,913	34,823	91.5	24,216,477	22,158,075	24,260,390	22,192,898
TOTAL		4,216,236	3,816,378		99,083,761	91,408,568	103,299,997	95,224,946
TRANS MOUNTAIN OIL PIPE LINE CORP								
SKAGIT	97.4	453,840	442,040	94.0	632,887	594,915	1,086,727	1,036,955
WHATCOM	91.8	1,961,580	1,800,731	89.9	1,251,693	1,125,276	3,213,273	2,926,007
TOTAL		2,415,420	2,242,771		1,884,580	1,720,191	4,300,000	3,962,962
YELLOWSTONE PIPE LINE CO								
ADAMS	95.4			89.1	34,887	31,084	34,887	31,084
GRANT	87.9	212,059	186,400	83.5	708,439	591,547	920,498	777,947
LINCOLN	96.5			94.8	832,230	788,952	832,230	788,952
SPOKANE	91.8	496,874	456,130	92.4	1,715,511	1,585,134	2,212,385	2,041,264
TOTAL		708,933	642,530		3,291,067	2,996,717	4,000,000	3,639,247
GRAND TOTAL		33,585,931	31,758,407		300,814,067	281,460,451	334,399,998	313,218,858

TABLE 36
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
ABBOTT LABS			6,300	5,670	6,300	5,670
ADM TRANSPORTATION CO			2,189,200	2,024,966	2,189,200	2,024,966
FINANCIAL SERVICES (AGIX)			7,700	7,440	7,700	7,440
BOC GROUP INC THE (AIRCO)			105,700	98,399	105,700	98,399
AGRI FINANCIAL SERVICES (ALEX)			10,200	9,094	10,200	9,094
ALBERTA GAS CHEMICALS INC			6,300	5,670	6,300	5,670
ALASKA-HYDRO TRAIN INC			357,900	329,472	357,900	329,472
ALLIED CHEMICAL CORP			335,300	315,239	335,300	315,239
AMERICAN CHROME & CHEMICALS INC			23,100	20,420	23,100	20,420
AMERICAN COLLOID CO			82,700	76,559	82,700	76,559
RAIL BOX CO			1,596,000	1,484,853	1,596,000	1,484,853
AMPACET CORP			5,000	4,500	5,000	4,500
AMOCO CHEMICALS CORP			95,800	89,437	95,800	89,437
AMOCO CANADA PETRO CO LTD			6,300	5,821	6,300	5,821
AMOCO OIL CO			122,200	109,311	122,200	109,311
AMSTAR CORP			24,600	22,935	24,600	22,935
ANDERSON L F			6,300	5,821	6,300	5,821
APEX TANK CAR LINE			5,000	4,500	5,000	4,500
ARCO CHEMICAL CO			24,400	22,716	24,400	22,716
ASARCO INCORPORATED			881,100	845,583	881,100	845,583
ARCO PETROLEUM PROD			1,965,500	1,808,968	1,965,500	1,808,968
BRIGHTON CORPORATION			6,300	5,670	6,300	5,670
BEKER INDUSTRIES CORP			66,600	62,648	66,600	62,648
BANKERS TRUST TRUSTEE & CONNECTICUT BNK TRUS			19,700	17,100	19,700	17,100
BAY ZINC CO DIV OF BAY CHEM CO INC			9,800	9,633	9,800	9,633
BENNETT LUMBER PROD INC			311,800	292,821	311,800	292,821
BIG THREE INDUSTRIES INC			5,000	5,000	5,000	5,000
BOEING CO THE			157,700	146,545	157,700	146,545
BIG THREE LINCOLN ALASKA INC			360,600	318,078	360,600	318,078
BORDEN CHEMICAL DIV			1,356,300	1,259,257	1,356,300	1,259,257
BRAE CORP			2,733,800	2,582,046	2,733,800	2,582,046
CALIFORNIA CONTEMPORARY INC			48,000	45,281	48,000	45,281
CALIFORNIA RAILCAR CORP			31,300	28,170	31,300	28,170
CALRAIL CO			276,300	248,670	276,300	248,670
C G T X			1,126,200	1,049,932	1,126,200	1,049,932
CANADIAN ENTERPRISE GAS PRODUCTS			101,300	96,951	101,300	96,951
CELTRAN INC			591,200	559,754	591,200	559,754
CERTAINTEED CORP			6,300	5,828	6,300	5,828
CHARTRANDS TANK CAR SERVICE INC			5,000	4,620	5,000	4,620
CHEMPLEX CO			83,200	77,371	83,200	77,371
CHEVRON USA INC			287,200	268,993	287,200	268,993
CHICAGO FREIGHT CAR LEASING			608,600	559,785	608,600	559,785
CITIES SERVICE OIL & GAS CORP			1,214,200	1,137,122	1,214,200	1,137,122
COMMERCIAL PLASTICS SYSTEMS INC			6,300	5,670	6,300	5,670

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COCA COLA CO THE			5,000	4,500	5,000	4,500
CONOCO INC			269,400	255,269	269,400	255,269
CONTINENTAL TANK CAR CORP			79,600	74,108	79,600	74,108
COOPERATIVE PRODUCERS INC			300,600	280,634	300,600	280,634
CRYSTAL CAR LINE			351,500	330,420	351,500	330,420
DELTA TANK LINE CO			6,300	5,670	6,300	5,670
DEPENDABLE PROPERTIES INC			24,600	23,018	24,600	23,018
DIAMOND SHAMROCK CHEMICALS CORP			114,500	105,951	114,500	105,951
DOW CHEMICAL CO THE			528,500	466,179	528,500	466,179
DRESSER LEASING CORP			6,300	5,928	6,300	5,928
DU PONT CANADA INC			6,300	5,793	6,300	5,793
E I DU PONT DE NEMOURS & CO			93,900	87,694	93,900	87,694
EMPIREGAS EQUIPMENT CORP			38,200	35,006	38,200	35,006
ESSEM CORP - C/O MHTCO			11,900	11,414	11,900	11,414
ETHYL CORP			100,800	95,564	100,800	95,564
EVANS RAILCAR LEASING CO			3,344,000	3,144,864	3,344,000	3,144,864
EXXON COMPANY USA			32,500	28,684	32,500	28,684
EXXON CHEMICALS AMERICAS			110,000	102,683	110,000	102,683
FTIX ASSOCIATES			6,300	5,670	6,300	5,670
FAR PORT COOP INC			537,200	492,909	537,200	492,909
FMC CORP INDUSTRIAL & CHEMICAL GROUP			43,700	40,360	43,700	40,360
FARMERS COOP GRAIN & SUPPLY CO			116,800	107,171	116,800	107,171
FARMERS ELEVATOR CO			23,300	21,453	23,300	21,453
FAR MAR CO INC			221,000	205,282	221,000	205,282
FARMERS UNION CENTRAL EXCHANGE INC			6,300	5,670	6,300	5,670
FARMLAND INDUSTRIES INC			148,500	137,292	148,500	137,292
GRAIN TERMINAL ASSOC			2,605,000	2,415,643	2,605,000	2,415,643
FLAMMER J W CO INC			7,600	6,704	7,600	6,704
FARMERS COOP ASSN OF YORK			69,300	62,584	69,300	62,584
FRUIT GROWERS EXPRESS CO			268,200	250,031	268,200	250,031
FORMOSA PLASTICS CORP USA			60,600	55,490	60,600	55,490
G HEILMAN BREWING CO			46,000	40,664	46,000	40,664
GARVEY ELEVATORS INC			8,000	8,000	8,000	8,000
GENERAL AMERICAN TRANS CORP			7,500,000	6,984,225	7,500,000	6,984,225
GENERAL ELECTRIC CO			21,000	20,475	21,000	20,475
GEORGIA PACIFIC CORP - BELLINGHAM			621,200	577,828	621,200	577,828
GEORGIA PACIFIC CORP - SOUTHERN			6,300	6,300	6,300	6,300
GEORGIA PACIFIC CORP - PLAQUEMINE			195,400	185,373	195,400	185,373
GETTY REFINING & MARKETING CO			8,400	7,724	8,400	7,724
GLNX CORP			102,000	93,588	102,000	93,588
JOHN H GRACE CO			5,000	4,650	5,000	4,650
GROWTH NONSTOCK COOP INC			329,000	301,874	329,000	301,874
GOODRICH B F			32,100	30,254	32,100	30,254
GREAT LAKES CHEMICAL CORP			13,100	12,197	13,100	12,197

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
GULF OIL CO - WESTERN TAX REGION			69,500	64,005	69,500	64,005
WALTER HAFFNER CO			5,000	4,705	5,000	4,705
HALLIBURTON CO			14,100	13,381	14,100	13,381
HERCULES INC			10,500	9,954	10,500	9,954
HOME OIL COMPANY LIMITED			337,000	305,656	337,000	305,656
HONEYMEAD PRODUCTS - ITEL			112,500	101,606	112,500	101,606
HUBER CORP J M			34,200	32,276	34,200	32,276
HUNTTING ELEVATOR CO			99,500	90,735	99,500	90,735
INDUSTRY LEASING			9,000	8,189	9,000	8,189
IND / AGRI CHEMICALS DIV			333,600	302,572	333,600	302,572
INTERNATIONAL MINERALS & CHEMICAL CORP			26,200	24,209	26,200	24,209
INTERAIL INC			5,400	4,990	5,400	4,990
ITEL CORP - RAIL DIV			851,100	781,168	851,100	781,168
JONES CHEMICAL INC			6,300	5,821	6,300	5,821
KENNECOTT CORP			10,500	9,807	10,500	9,807
KIDD CREEK MINES LTD			94,600	86,190	94,600	86,190
KERR MCGEE CHEMICAL CORP			25,600	23,719	25,600	23,719
LIQUID SUGARS INC			47,900	43,444	47,900	43,444
KIRBERGER W J TRUSTEE			6,300	5,569	6,300	5,569
KOPPERS CO INC			218,600	204,438	218,600	204,438
KRDX DIV OF DENVER RECYCLING CO			7,600	7,152	7,600	7,152
LEWIS GRAIN CO			26,400	24,426	26,400	24,426
LAMCO INC			222,400	206,819	222,400	206,819
LINCOLN GRAIN INC			204,800	192,108	204,800	192,108
LIQUID AIR CORP			154,000	144,008	154,000	144,008
LONE STAR INDUSTRIES INC			552,300	500,931	552,300	500,931
MALLARD TRANS CO			98,400	90,725	98,400	90,725
MANUFACTURERS LEASING CORP			89,000	87,148	89,000	87,148
M H C INC			3,748,500	3,440,501	3,748,500	3,440,501
MBF IND INC & RAILWAY MKTNG			95,500	88,253	95,500	88,253
MERCHANTS DESPATCH TRANS CORP			5,000	4,745	5,000	4,745
MARTIN GAS SALES INC			5,000	4,595	5,000	4,595
MOBIL OIL CORP			454,000	426,393	454,000	426,393
MILE HIGH RAILCAR LSG INC			5,000	5,000	5,000	5,000
MONSANTO CO			166,000	152,754	166,000	152,754
MORRISON QUIRK GRAIN CORP			419,900	392,809	419,900	392,809
NORTH AMERICAN CAR CORP			5,913,000	5,496,367	5,913,000	5,496,367
NORTHERN PETROCHEMICAL CO			383,732	362,945	383,732	362,945
OCCIDENTAL CHEMICAL CORP			2,911,700	2,700,632	2,911,700	2,700,632
PACIFIC FRUIT EXPRESS CO			11,200	10,401	11,200	10,401
PACIFIC STATES RAILCAR CO			5,000	4,471	5,000	4,471
PARGAS INC			277,700	266,751	277,700	266,751
PENNWALT CARRIERS CORP			609,800	567,738	609,800	567,738
PETROLANE INC			75,000	70,344	75,000	70,344

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY		PERSONAL-PROPERTY		TOTAL-REAL-AND-PERSONAL	
	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED	ACTUAL	EQUALIZED
PORTLAND GENERAL ELECTRIC CO			88,400	81,783	88,400	81,783
PHILLIPS PETROLEUM CO			230,100	212,908	230,100	212,908
PILLSBURY CO - ITEL			5,000	4,598	5,000	4,598
PINTO VALLEY COPPER CORP			6,300	5,670	6,300	5,670
PMA TRANSPORTATION CORP			97,600	90,424	97,600	90,424
PPG INDUSTRIES INC			985,400	915,105	985,400	915,105
PROCOR LTD			1,040,600	972,142	1,040,600	972,142
PRO FLAME INC			5,000	4,420	5,000	4,420
PLM INC			551,900	514,489	551,900	514,489
PUBLICKER INDUSTRIES INC			21,800	19,620	21,800	19,620
PULLMAN LEASING CO			6,568,000	6,108,699	6,568,000	6,108,699
PYROFAX GAS CORP			5,000	4,620	5,000	4,620
QUAKER STATE OIL REFINING CORP			15,200	13,818	15,200	13,818
RAILGON CO			5,000	4,560	5,000	4,560
RAILTEX INC			72,700	66,446	72,700	66,446
RELCO NEVADA CORP			77,400	71,013	77,400	71,013
R S L CORP			6,300	6,300	6,300	6,300
REX LEASING INC			1,244,700	1,165,911	1,244,700	1,165,911
REX RAILWAYS INC			53,800	48,590	53,800	48,590
REYNOLDS METALS CO			5,000	4,500	5,000	4,500
RICHMOND LEASING CO			907,100	840,132	907,100	840,132
RUDDY TANK CAR CO			6,300	6,250	6,300	6,250
SANDERSVILLE LEASING INC			5,000	4,666	5,000	4,666
SAUVAGE GAS CO			6,300	5,752	6,300	5,752
SCOULAR GRAIN CO			101,300	93,681	101,300	93,681
SHELL OIL CO			783,200	725,788	783,200	725,788
SCOULAR-WELSH CO			6,300	6,300	6,300	6,300
SHINTECH INC			37,704	34,381	37,704	34,381
SAN ANGELO TANK CAR LINE			9,300	9,046	9,300	9,046
SHIPPERS CAR LINE DIV ACF INDUSTRIES			6,690,000	6,229,493	6,690,000	6,229,493
WM G SIMON TANK CAR MGMNT			23,700	21,484	23,700	21,484
SOLTEX POLYMER CORP			162,300	146,861	162,300	146,861
MC MASTER GRAIN CO			186,100	172,684	186,100	172,684
STAUFFER CHEMICAL CO			27,100	24,949	27,100	24,949
STEPHANS ENERGY LTD			20,000	18,541	20,000	18,541
SUN REFINING & MARKETING CO			58,600	55,171	58,600	55,171
T C L INC			5,000	5,000	5,000	5,000
TANK CAR SERVICES CO INC (JIMBETCO)			48,700	44,067	48,700	44,067
TENNESSEE EASTMAN CO			56,800	56,800	56,800	56,800
TERMINAL GRAIN CORP			135,400	125,153	135,400	125,153
TEXASGULF INC			18,300	17,349	18,300	17,349
TRAILER TRAIN CO			25,200,000	23,448,824	25,200,000	23,448,824
TRANSITANK CAR LEASING CORP			5,000	4,705	5,000	4,705
TRI COUNTY COOPERATIVE ASSN			6,300	5,670	6,300	5,670

TABLE 36, Cont.
PRIVATE CAR COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF PRIVATE CAR COMPANIES -- STATE OF WASHINGTON, YEAR 1984

	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
TRINITY INDUSTRIES LEASING CO (WEBB COOLEY C			1,617,300	1,504,490	1,617,300	1,504,490
TRANSPORTATION CORP OF AMERICA			2,876,800	2,664,503	2,876,800	2,664,503
TRINITY RAILCAR LEASING CORP (WEBB COOLEY CO			10,400	9,610	10,400	9,610
TROPICANA PRODUCTS SALES INC			8,900	8,534	8,900	8,534
UNION CARBIDE CORP			97,800	91,398	97,800	91,398
UNION OIL OF CALIF - CHEMICALS DIV			47,900	47,756	47,900	47,756
UNION TANK CAR CO			4,020,000	3,750,321	4,020,000	3,750,321
UNITED EQUIPMENT LEASING ASSOCIATES			719,900	671,683	719,900	671,683
UNITED GRAIN CORP			147,400	142,338	147,400	142,338
U S INDUSTRIAL CHEM CO - DIV NATL DIST & CHE			5,000	4,596	5,000	4,596
UNITED STATES LEASING INTL INC			116,100	105,169	116,100	105,169
VERNON WAREHOUSE CO			16,600	14,674	16,600	14,674
VIAX INC			5,000	5,000	5,000	5,000
UNIVERSAL LPGX CO			6,300	5,809	6,300	5,809
UNITED STATES RAIL SERVICES INC POOLS #1-10			1,153,000	1,082,084	1,153,000	1,082,084
VANGAS INC			9,700	8,720	9,700	8,720
VULCAN MATERIALS CO CHEM DIV			40,800	36,720	40,800	36,720
WANDA PETROLEUM CO			5,000	4,603	5,000	4,603
VIRGINIA CHEMICALS INC			61,900	57,981	61,900	57,981
WESTINGHOUSE ELECTRIC CORP			89,300	89,300	89,300	89,300
WAGNER MILLS INC - VAL U HI			5,000	4,560	5,000	4,560
WEST CENTRAL COOP			5,000	4,771	5,000	4,771
WESTERN RAIL LEASING CORP			6,500	6,289	6,500	6,289
W F I X PARTNERS			73,500	68,847	73,500	68,847
WEYERHAEUSER CANADA LTD			6,300	6,290	6,300	6,290
WEYERHAEUSER CO			772,300	730,858	772,300	730,858
WILBUR ELLIS CO			52,500	49,403	52,500	49,403
WISCONSIN & SOUTHERN LEASING CO			8,600	7,602	8,600	7,602
XTRA INC			4,107,700	3,807,693	4,107,700	3,807,693
GRAND TOTAL			116,136,336	108,007,522	116,136,336	108,007,522

TABLE 37
RAILROAD COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
BURLINGTON NORTHERN RAILROAD CO								
ADAMS	95.4	15,307,566	14,603,418	89.1	2,899,998	2,583,899	18,207,564	17,187,317
BENTON	96.9	14,616,684	14,163,566	97.5	2,514,129	2,451,278	17,130,813	16,614,844
CHELAN	81.9	12,372,228	10,132,856	95.3	2,365,227	2,254,062	14,737,455	12,386,918
CLARK	99.8	9,238,510	9,220,033	90.0	1,440,522	1,296,471	10,679,032	10,516,504
COLUMBIA	85.7	322,652	276,513	93.0	82,832	77,034	405,484	353,547
COWLITZ	96.6	10,115,886	9,771,946	86.8	1,471,190	1,276,993	11,587,076	11,048,939
DOUGLAS	95.3	3,997,297	3,809,425	87.1	675,276	588,165	4,672,573	4,397,590
FERRY	87.6	1,766,934	1,547,834	78.6	253,468	199,225	2,020,402	1,747,059
FRANKLIN	87.0	17,893,290	15,567,162	94.1	3,402,549	3,201,800	21,295,839	18,768,962
GRANT	87.9	11,501,571	10,109,880	83.5	2,131,675	1,779,947	13,633,246	11,889,827
GRAYS HARBOR	99.7	3,541,753	3,531,127	94.9	644,420	611,555	4,186,173	4,142,682
KING	93.8	31,797,758	29,826,299	100.0	5,064,934	5,064,934	36,862,692	34,891,233
KITSAP	96.5			99.6	126,314	125,808	126,314	125,808
KITTITAS	99.7	7,676,068	7,653,040	89.0	1,234,808	1,098,977	8,910,876	8,752,017
KLICKITAT	84.9	16,326,284	13,861,017	92.4	2,848,081	2,631,625	19,174,365	16,492,642
LEWIS	95.5	8,400,195	8,022,184	89.3	1,210,959	1,081,388	9,611,154	9,103,572
LINCOLN	96.5	15,599,355	15,053,378	94.8	2,844,899	2,696,966	18,444,254	17,750,344
MASON	99.0	606,633	600,567	97.4	247,891	241,446	854,524	842,013
OKANOGAN	80.0	4,358,482	3,486,786	84.9	829,098	703,904	5,187,580	4,190,690
PACIFIC	88.5	1,181,590	1,045,708	83.9	224,770	188,583	1,406,360	1,234,291
PEND OREILLE	77.6	915,658	710,551	90.2	174,183	157,113	1,089,841	867,664
PIERCE	96.2	13,024,023	12,529,109	89.9	1,893,561	1,702,311	14,917,584	14,231,420
SKAGIT	97.4	5,815,434	5,664,234	94.0	822,960	773,584	6,638,394	6,437,818
SKAMANIA	95.1	6,327,552	6,017,502	94.4	1,089,881	1,028,848	7,417,433	7,046,350
SNOHOMISH	97.1	16,305,442	15,832,585	99.7	2,832,738	2,824,242	19,138,180	18,656,827
SPOKANE	91.8	24,297,715	22,305,304	92.4	4,555,086	4,208,901	28,852,801	26,514,205
STEVENS	70.0	4,625,442	3,237,809	93.6	814,173	762,067	5,439,615	3,999,876
THURSTON	97.9	7,750,763	7,587,999	94.1	1,136,436	1,069,387	8,887,199	8,657,386
WALLA WALLA	89.2	4,273,388	3,811,862	92.5	1,249,466	1,155,758	5,522,854	4,967,620
WHATCOM	91.8	6,746,559	6,193,338	89.9	994,483	894,040	7,741,042	7,087,378
WHITMAN	79.3	4,957,009	3,930,908	91.5	1,453,439	1,329,894	6,410,448	5,260,802
YAKIMA	95.0	9,654,198	9,171,487	98.3	1,556,619	1,530,156	11,210,817	10,701,643
TOTAL		291,313,919	269,275,427		51,086,085	47,590,361	342,399,984	316,865,788
CAMAS PRAIRIE RAILROAD								
WHITMAN	79.3			91.5	134,001	122,611	134,001	122,611
CHEHALIS WESTERN RAILROAD CO								
LEWIS	95.5	1,412,083	1,348,539	89.3	692,420	618,332	2,104,503	1,966,871
PIERCE	96.2	3,508,864	3,375,527	89.9	1,766,678	1,588,244	5,275,542	4,963,771
THURSTON	97.9	3,689,604	3,612,121	94.1	1,561,350	1,469,229	5,250,954	5,081,350
TOTAL		8,610,551	8,336,187		4,020,448	3,675,805	12,630,999	12,011,992
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD								
CLALLAM	98.7	2,047,380	2,020,765	99.2	350,924	348,117	2,398,304	2,368,882
JEFFERSON	95.3	1,652,741	1,575,062	97.3	291,900	284,019	1,944,641	1,859,081
KING	93.8	209,877	196,865	100.0	47,174	47,174	257,051	244,039
TOTAL		3,909,998	3,792,692		689,998	679,310	4,599,996	4,472,002
SEATTLE & NORTH COAST RAILROAD CO								
CLALLAM	98.7			99.2	3,233,600	3,207,734	3,233,600	3,207,734
JEFFERSON	95.3			97.3	3,233,600	3,146,294	3,233,600	3,146,294
KING	93.8			100.0	1,616,800	1,616,800	1,616,800	1,616,800
TOTAL					8,084,000	7,970,828	8,084,000	7,970,828
SPOKANE INTERNATIONAL RAILROAD CO								
SPOKANE	91.8	6,784,020	6,227,730	92.4	202,981	187,554	6,987,001	6,415,284
UNION PACIFIC RAILROAD CO								
ADAMS	95.4	5,104,863	4,870,039	89.1	761,752	678,721	5,866,615	5,548,760
BENTON	96.9	3,133,516	3,036,376	97.5	550,971	537,196	3,684,487	3,573,572
CLARK	99.8	57,665	57,549	90.0	627,612	564,851	685,277	622,400
COLUMBIA	85.7	1,625,752	1,393,269	93.0	275,997	256,677	1,901,749	1,649,946
COWLITZ	96.6	81,958	79,171	86.8	1,469,736	1,275,731	1,551,694	1,354,902
FRANKLIN	87.0	898,475	781,673	94.1	134,839	126,883	1,033,314	908,556
GARFIELD	96.8	656,937	635,915	93.0	84,475	78,562	741,412	714,477
GRAYS HARBOR	99.7	2,155,888	2,149,419	94.9	358,110	339,847	2,513,998	2,489,266
KING	93.8	6,075,884	5,699,181	100.0	1,279,910	1,279,910	7,355,794	6,979,091
KLICKITAT	84.9	15,270	12,964	92.4	145,504	134,446	160,774	147,410
LEWIS	95.5	328,769	313,974	89.3	1,160,505	1,036,331	1,489,274	1,350,305
LINCOLN	96.5	888,331	857,239	94.8	133,923	126,959	1,022,254	984,198
PIERCE	96.2	2,329,615	2,241,088	89.9	1,435,248	1,290,289	3,764,863	3,531,377
SKAMANIA	95.1	10,943	10,407	94.4	46,564	43,956	57,507	54,363

TABLE 37, Cont.
RAILROAD COMPANIES

U80CP ASSESSMENT OF OPERATING PROPERTY OF RAILROAD COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNION PACIFIC RAILROAD CO								
SPOKANE	91.8	7,072,935	6,492,955	92.4	1,198,281	1,107,212	8,271,216	7,600,167
THURSTON	97.9	799,031	782,251	94.1	997,724	938,858	1,796,755	1,721,109
WALLA WALLA	89.2	11,965,626	10,673,338	92.5	1,802,673	1,667,473	13,768,299	12,340,811
WHITMAN	79.3	16,883,850	13,388,894	91.5	2,559,057	2,341,540	19,442,907	15,730,434
YAKIMA	95.0	3,006,908	2,856,562	98.3	484,901	476,658	3,491,809	3,333,220
TOTAL		63,092,216	56,332,264		15,507,782	14,302,100	78,599,998	70,634,364
GRAND TOTAL		373,710,704	343,964,300		79,725,275	74,528,569	453,435,979	418,492,869

TABLE 38
TELEGRAPH COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEGRAPH COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WESTERN UNION TELEGRAPH CO								
ADAMS	95.4			89.1	6,503	5,794	6,503	5,794
ASOTIN	85.3			94.1	1,465	1,379	1,465	1,379
BENTON	96.9	2,200	2,132	97.5	99,832	97,336	102,032	99,468
CHELAN	81.9			95.3	69,094	65,846	69,094	65,846
CLALLAM	98.7			99.2	26,549	26,336	26,549	26,336
CLARK	99.8	6,000	5,988	90.0	103,872	93,484	109,872	99,472
COWLITZ	96.6			86.8	44,876	38,953	44,876	38,953
DOUGLAS	95.3	3,000	2,859	87.1	376	327	3,376	3,186
FERRY	87.6			78.6	848	667	848	667
FRANKLIN	87.0	4,200	3,654	94.1	151,450	142,514	155,650	146,168
GARFIELD	96.8			93.0	2,228	2,072	2,228	2,072
GRANT	87.9	5,000	4,395	83.5	29,471	24,608	34,471	29,003
GRAYS HARBOR	99.7			94.9	36,460	34,600	36,460	34,600
ISLAND	89.8			99.0	27,213	26,941	27,213	26,941
JEFFERSON	95.3			97.3	3,899	3,794	3,899	3,794
KING	93.8	648,919	608,686	100.0	6,017,545	6,017,545	6,666,464	6,626,231
KITSAP	96.5			99.6	65,319	65,057	65,319	65,057
KITTITAS	99.7			89.0	5,951	5,296	5,951	5,296
KLICKITAT	84.9	2,000	1,698	92.4	1,137	1,051	3,137	2,749
LEWIS	95.5			89.3	19,496	17,410	19,496	17,410
LINCOLN	96.5			94.8	188	178	188	178
MASON	99.0			97.4	13,016	12,678	13,016	12,678
OKANOGAN	80.0	4,100	3,280	84.9	3,808	3,233	7,908	6,513
PACIFIC	88.5			83.9	1,028	862	1,028	862
PEND OREILLE	77.6			90.2	1,764	1,591	1,764	1,591
PIERCE	96.2	33,400	32,131	89.9	506,225	455,094	539,625	487,225
SKAGIT	97.4			94.0	38,738	36,414	38,738	36,414
SKAMANIA	95.1			94.4	487	460	487	460
SNOHOMISH	97.1			99.7	199,358	198,760	199,358	198,760
SPOKANE	91.8	39,000	35,802	92.4	597,480	552,071	636,480	587,873
STEVENS	70.0			93.6	7,806	7,306	7,806	7,306
THURSTON	97.9			94.1	64,459	60,657	64,459	60,657
WALLA WALLA	89.2			92.5	59,937	55,442	59,937	55,442
WHATCOM	91.8			89.9	84,111	75,616	84,111	75,616
WHITMAN	79.3			91.5	9,314	8,522	9,314	8,522
YAKIMA	95.0			98.3	150,872	148,307	150,872	148,307
TOTAL		747,819	700,625		8,452,175	8,288,201	9,199,994	8,988,826
GRAND TOTAL		747,819	700,625		8,452,175	8,288,201	9,199,994	8,988,826

TABLE 39
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALTCOM CORP								
KING	93.8			100.0	1,075,000	1,075,000	1,075,000	1,075,000
PIERCE	96.2			89.9	150,000	134,850	150,000	134,850
SNOHOMISH	97.1			99.7	75,000	74,775	75,000	74,775
TOTAL					1,300,000	1,284,625	1,300,000	1,284,625
A T & T - INTERSTATE DIVISION								
ADAMS	95.4			89.1	231,671	206,419	231,671	206,419
CLALLAM	98.7	1,292,244	1,275,445	99.2	2,040,368	2,021,044	3,332,612	3,299,489
CLARK	99.8			90.0	296,649	266,984	296,649	266,984
GRANT	87.9			83.5	302,724	252,775	302,724	252,775
KING	93.8	593,785	556,970	100.0	22,732,284	22,732,284	23,326,069	23,289,254
KITTITAS	99.7			89.0	1,226,905	1,091,945	1,226,905	1,091,945
KLICKITAT	84.9	417,663	354,596	92.4	907,495	838,525	1,325,158	1,193,121
LINCOLN	96.5			94.8	785,353	744,515	785,353	744,515
PIERCE	96.2			89.9	1,591,202	1,430,491	1,591,202	1,430,491
SKAGIT	97.4			94.0	114,379	107,516	114,379	107,516
SNOHOMISH	97.1			99.7	133,841	133,439	133,841	133,439
SPOKANE	91.8			92.4	5,125,714	4,736,160	5,125,714	4,736,160
WHATCOM	91.8			89.9	236,882	212,957	236,882	212,957
WHITMAN	79.3			91.5	607,154	555,546	607,154	555,546
YAKIMA	95.0			98.3	4,263,689	4,191,206	4,263,689	4,191,206
TOTAL		2,303,692	2,187,011		40,596,310	39,524,806	42,900,002	41,711,817
A T & T COMMUNICATIONS OF THE PACIFIC NW INC								
ADAMS	95.4	213,169	203,363	89.1	679,844	605,741	893,013	809,104
BENTON	96.9			97.5	2,142,417	2,088,857	2,142,417	2,088,857
CLALLAM	98.7	107,262	105,868	99.2	492,264	488,326	599,526	594,194
CLARK	99.8	334,143	333,475	90.0	2,072,186	1,864,967	2,406,329	2,198,442
COWLITZ	96.6	418,129	403,913	86.8	1,917,692	1,664,556	2,335,821	2,068,469
GRANT	87.9	132,333	116,321	83.5	401,645	335,374	533,978	451,695
GRAYS HARBOR	99.7	208,743	208,117	94.9	790,703	750,377	999,446	958,494
KING	93.8	5,322,852	4,992,835	100.0	47,900,384	47,900,384	53,223,236	52,893,219
KITSAP	96.5	303,935	293,297	99.6	570,926	568,642	874,861	861,939
KITTITAS	99.7	475,312	473,886	89.0	1,650,732	1,469,152	2,126,044	1,943,038
KLICKITAT	84.9	39,216	33,294	92.4	464,342	429,052	503,558	462,346
LINCOLN	96.5	270,498	261,031	94.8	1,052,065	997,358	1,322,563	1,258,389
MASON	99.0	260,229	257,627	97.4	504,287	491,176	764,516	748,803
PACIFIC	88.5	216,401	191,515	83.9	493,517	414,061	709,918	605,576
PIERCE	96.2	2,803,379	2,696,851	89.9	4,451,740	4,002,114	7,255,119	6,698,965
SKAGIT	97.4	52,738	51,367	94.0	150,069	141,065	202,807	192,432
SKAMANIA	95.1	170,447	162,095	94.4	330,101	311,615	500,548	473,710
SNOHOMISH	97.1	122,623	119,067	99.7	153,166	152,707	275,789	271,774
SPOKANE	91.8	3,278,608	3,009,762	92.4	13,900,920	12,844,450	17,179,528	15,854,212
THURSTON	97.9	116,909	114,454	94.1	414,978	390,494	531,887	504,948
WALLA WALLA	89.2	51,738	46,150	92.5	264,979	245,106	316,717	291,256
WHATCOM	91.8	133,074	122,162	89.9	529,034	475,602	662,108	597,764
YAKIMA	95.0	1,556,995	1,479,145	98.3	10,883,275	10,698,259	12,440,270	12,177,404
TOTAL		16,588,733	15,675,595		92,211,266	89,329,435	108,799,999	105,005,030
ASOTIN TELEPHONE CO								
ASOTIN	85.3	130,203	111,063	94.1	1,569,797	1,477,179	1,700,000	1,588,242
ALLNET COMMUNICATION SERVICES INC								
KING	93.8			100.0	153,000	153,000	153,000	153,000
COMMUNICATIONS SATELLITE CORP								
OKANOGAN	80.0	3,130,598	2,504,478	84.9	13,469,402	11,435,522	16,600,000	13,940,000
CONTEL SERVICE CORPORATION								
FERRY	87.6	219,748	192,499	78.6	2,965,914	2,331,209	3,185,662	2,523,708
GRAYS HARBOR	99.7	459,244	457,866	94.9	2,686,307	2,549,305	3,145,551	3,007,171
KING	93.8			100.0	75,685	75,685	75,685	75,685
KITTITAS	99.7			89.0	19,341	17,213	19,341	17,213
OKANOGAN	80.0	227,370	181,897	84.9	5,056,912	4,293,318	5,284,282	4,475,215
PACIFIC	88.5	83,675	74,053	83.9	516,837	433,626	600,513	507,679
SKAGIT	97.4	2,243,271	2,184,946	94.0	26,748,328	25,143,428	28,991,599	27,328,374
WHATCOM	91.8	2,264,422	2,078,739	89.9	26,138,276	23,498,312	28,402,698	25,577,051
YAKIMA	95.0	21,502	20,427	98.3	1,373,162	1,349,819	1,394,664	1,370,246
TOTAL		5,519,233	5,190,427		65,580,762	59,691,915	71,099,995	64,882,342
ELLENSBURG TELEPHONE CO								
KITTITAS	99.7	1,202,630	1,199,022	89.0	11,277,122	10,036,637	12,479,752	11,235,659

TABLE 39, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ELLENSBURG TELEPHONE CO								
YAKIMA	95.0	382,122	363,016	98.3	3,638,113	3,576,264	4,020,235	3,939,280
TOTAL		1,584,752	1,562,038		14,915,235	13,612,901	16,499,987	15,174,939
GENERAL TELEPHONE CO OF THE NORTHWEST INC								
BENTON	96.9	8,546,201	8,281,268	97.5	75,518,893	73,630,922	84,065,094	81,912,190
CHELAN	81.9	6,870,166	5,626,667	95.3	29,149,254	27,779,238	36,019,420	33,405,905
CLARK	99.8	479,142	478,183	90.0	8,591,079	7,731,976	9,070,221	8,210,159
COWLITZ	96.6	64,221	62,037	86.8	1,701,608	1,476,996	1,765,829	1,539,033
DOUGLAS	95.3	1,070,981	1,020,644	87.1	8,933,204	7,780,820	10,004,185	8,801,464
GRANT	87.9	419,936	369,123	83.5	4,798,755	4,006,959	5,218,691	4,376,082
ISLAND	89.8	1,456,576	1,308,005	99.0	18,013,031	17,832,902	19,469,607	19,140,907
KING	93.8	11,271,279	10,572,461	100.0	95,192,833	95,192,833	106,464,112	105,765,294
OKANOGAN	80.0	151,620	121,296	84.9	1,931,790	1,640,090	2,083,410	1,761,386
PEND OREILLE	77.6	526,731	408,743	90.2	4,320,793	3,897,355	4,847,524	4,306,098
SKAGIT	97.4	1,168,370	1,137,992	94.0	13,757,756	12,932,291	14,926,126	14,070,283
SKAMANIA	95.1	114,467	108,858	94.4	728,860	688,045	843,327	796,903
SNOHOMISH	97.1	44,985,463	43,680,883	99.7	253,205,448	252,445,829	298,190,911	296,126,712
SPOKANE	91.8	335,148	307,666	92.4	1,725,973	1,594,796	2,061,121	1,902,462
WHITMAN	79.3	2,170,663	1,721,335	91.5	19,799,805	18,116,819	21,970,468	19,838,154
TOTAL		79,630,964	75,205,161		537,369,082	526,747,871	617,000,048	601,953,032
G T E SPRINT								
KING	93.8			100.0	1,200,000	1,200,000	1,200,000	1,200,000
SNOHOMISH	97.1			99.7	5,800,000	5,782,600	5,800,000	5,782,600
TOTAL					7,000,000	6,982,600	7,000,000	6,982,600
INLAND TELEPHONE CO								
KITTITAS	99.7			89.0	62,439	55,571	62,439	55,571
WHITMAN	79.3	150,665	119,477	91.5	726,895	665,110	877,560	784,587
TOTAL		150,665	119,477		789,334	720,681	939,999	840,158
SAVENET INC (J S L)								
CLARK	99.8			90.0	150,000	135,000	150,000	135,000
KING	93.8			100.0	520,000	520,000	520,000	520,000
PIERCE	96.2			89.9	300,000	269,700	300,000	269,700
THURSTON	97.9			94.1	150,000	141,150	150,000	141,150
TOTAL					1,120,000	1,065,850	1,120,000	1,065,850
LEWIS RIVER TELEPHONE CO INC								
CLARK	99.8	445,865	444,973	90.0	2,367,492	2,130,742	2,813,357	2,575,715
COWLITZ	96.6	36,434	35,195	86.8	246,769	214,195	283,203	249,390
SKAMANIA	95.1			94.4	3,439	3,246	3,439	3,246
TOTAL		482,299	480,168		2,617,700	2,348,183	3,099,999	2,828,351
M C I TELECOMMUNICATIONS CORP								
CLARK	99.8			90.0	53,000	47,700	53,000	47,700
COWLITZ	96.6			86.8	13,000	11,284	13,000	11,284
KING	93.8			100.0	391,000	391,000	391,000	391,000
PIERCE	96.2			89.9	50,000	44,950	50,000	44,950
THURSTON	97.9			94.1	13,000	12,233	13,000	12,233
TOTAL					520,000	507,167	520,000	507,167
PACIFIC NORTHWEST BELL TELEPHONE CO								
ADAMS	95.4	223,327	213,054	89.1	5,627,441	5,014,047	5,850,768	5,227,101
ASOTIN	85.3			94.1	3,454,045	3,250,256	3,454,045	3,250,256
BENTON	96.9	270,567	262,179	97.5	1,422,366	1,386,808	1,692,933	1,648,987
CHELAN	81.9	407,320	333,596	95.3	159,359	151,868	566,679	485,464
CLALLAM	98.7	1,695,026	1,672,991	99.2	20,417,960	20,254,617	22,112,986	21,927,608
CLARK	99.8	3,893,700	3,885,913	90.0	79,803,018	71,822,720	83,696,718	75,708,633
COLUMBIA	85.7	132,829	113,834	93.0	1,602,079	1,489,935	1,734,908	1,603,769
COWLITZ	96.6	496,384	479,508	86.8	26,840,873	23,297,877	27,337,257	23,777,385
DOUGLAS	95.3	240,178	228,889	87.1	1,114,370	970,617	1,354,548	1,199,506
FERRY	87.6	33,423	29,279	78.6	326,668	256,760	360,091	286,039
FRANKLIN	87.0	1,031,002	896,972	94.1	14,286,656	13,443,742	15,317,658	14,340,714
GARFIELD	96.8	92,648	89,683	93.0	1,165,324	1,083,751	1,257,972	1,173,434
GRANT	87.9	1,348,777	1,185,575	83.5	20,439,442	17,066,936	21,788,219	18,252,511
GRAYS HARBOR	99.7	1,790,254	1,784,882	94.9	19,757,591	18,749,953	21,547,845	20,534,837
JEFFERSON	95.3	521,346	496,842	97.3	7,431,494	7,230,844	7,952,840	7,727,686
KING	93.8	175,703,207	164,809,610	100.0	720,447,025	720,447,025	896,150,232	885,256,635

TABLE 39, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
PACIFIC NORTHWEST BELL TELEPHONE CO								
KITSAP	96.5	5,652,640	5,454,798	99.6	52,251,949	52,042,939	57,904,589	57,497,737
KITTITAS	99.7	358,654	357,578	89.0	3,663,218	3,260,265	4,021,872	3,617,842
KLICKITAT	84.9	50,147	42,575	92.4	674,610	623,340	724,757	665,915
LEWIS	95.5	1,254,384	1,197,937	89.3	17,840,421	15,931,498	19,094,805	17,129,435
LINCOLN	96.5	459,621	443,535	94.8	4,243,073	4,022,431	4,702,694	4,465,966
MASON	99.0	800,027	792,026	97.4	14,454,261	14,078,446	15,254,288	14,870,472
OKANOGAN	80.0	1,439,329	1,151,464	84.9	10,394,822	8,825,204	11,834,151	9,976,668
PACIFIC	88.5	315,445	279,169	83.9	3,629,849	3,045,444	3,945,294	3,324,613
PEND OREILLE	77.6			90.2	325,580	293,673	325,580	293,673
PIERCE	96.2	12,420,634	11,948,648	89.9	168,193,942	151,206,351	180,614,576	163,154,999
SAN JUAN	97.9	135,907	133,053	92.8	232,633	215,884	368,540	348,937
SKAGIT	97.4	61,752	60,146	94.0	843,860	793,230	905,612	853,376
SKAMANIA	95.1	1,500	1,427	94.4	192,219	181,454	193,719	182,881
SNOHOMISH	97.1	393,838	382,417	99.7	1,628,295	1,623,410	2,022,133	2,005,827
SPOKANE	91.8	12,746,101	11,700,919	92.4	138,798,259	128,249,592	151,544,360	139,950,511
STEVENS	70.0	537,126	375,988	93.6	8,729,024	8,170,368	9,266,150	8,546,356
THURSTON	97.9	5,965,937	5,840,653	94.1	64,337,781	60,541,851	70,303,718	66,382,504
WAHKIAKUM	82.1	34,597	28,404	85.3	838,046	714,853	872,643	743,257
WALLA WALLA	89.2	1,698,264	1,514,851	92.5	20,511,571	18,973,205	22,209,835	20,488,056
WHATCOM	91.8	1,184,449	1,087,324	89.9	26,238,800	23,588,682	27,423,249	24,676,006
WHITMAN	79.3	447,488	354,858	91.5	3,118,574	2,853,498	3,566,062	3,208,356
YAKIMA	95.0	3,112,127	2,956,520	98.3	39,613,559	38,940,131	42,725,686	41,896,651
TOTAL		236,049,955	222,587,097		1,505,050,057	1,444,093,507	1,742,000,012	1,666,680,604
SATELLITE BUSINESS SYSTEMS								
KING	93.8			100.0	4,550,000	4,550,000	4,550,000	4,550,000
R C A AMERICAN COMMUNICATIONS INC								
KING	93.8			100.0	1,500,000	1,500,000	1,500,000	1,500,000
PENINSULA TELECOMMUNICATIONS INC								
CLALLAM	98.7	1,309,153	1,292,134	99.2	3,836,915	3,806,220	5,146,068	5,098,354
GRAYS HARBOR	99.7			94.9	2,420	2,297	2,420	2,297
JEFFERSON	95.3			97.3	351,513	342,022	351,513	342,022
TOTAL		1,309,153	1,292,134		4,190,848	4,150,539	5,500,001	5,442,673
PIONEER TELEPHONE CO								
ADAMS	95.4			89.1	1,141	1,017	1,141	1,017
WHITMAN	79.3	92,490	73,344	91.5	836,367	765,277	928,857	838,621
TOTAL		92,490	73,344		837,508	766,294	929,998	839,638
PRESCOTT TELEPHONE & TELEGRAPH CO								
COLUMBIA	85.7			93.0	3,880	3,608	3,880	3,608
KITTITAS	99.7	377,539	376,406	89.0	462,833	411,921	840,372	788,327
WALLA WALLA	89.2	18,677	16,660	92.5	137,071	126,790	155,748	143,450
TOTAL		396,216	393,066		603,784	542,319	1,000,000	935,385
TELEPHONE UTILITIES OF WASH INC								
ADAMS	95.4	9,428	8,994	89.1	261,219	232,747	270,647	241,741
FERRY	87.6			78.6	384,632	302,321	384,632	302,321
FRANKLIN	87.0	147,069	127,951	94.1	2,951,417	2,777,283	3,098,486	2,905,234
GRAYS HARBOR	99.7	335,154	334,148	94.9	6,112,656	5,800,910	6,447,810	6,135,058
KING	93.8	879,708	825,166	100.0	11,037,753	11,037,753	11,917,461	11,862,919
KITSAP	96.5	321,074	309,837	99.6	4,794,622	4,775,443	5,115,696	5,085,280
KITTITAS	99.7			89.0	127,969	113,893	127,969	113,893
LEWIS	95.5	315,333	301,143	89.3	3,606,120	3,220,265	3,921,453	3,521,408
LINCOLN	96.5	176,098	169,934	94.8	2,339,591	2,217,933	2,515,689	2,387,867
MASON	99.0			97.4	98,972	96,398	98,972	96,398
OKANOGAN	80.0	46,879	37,503	84.9	1,713,869	1,455,075	1,760,748	1,492,578
PACIFIC	88.5	249,897	221,159	83.9	3,832,947	3,215,842	4,082,844	3,437,001
PIERCE	96.2	1,217,345	1,171,086	89.9	17,927,555	16,116,872	19,144,900	17,287,958
SPOKANE	91.8	1,805,265	1,657,233	92.4	8,135,632	7,517,324	9,940,897	9,174,557
STEVENS	70.0	262,581	183,807	93.6	4,744,246	4,440,613	5,006,827	4,624,420
THURSTON	97.9			94.1	4,075	3,835	4,075	3,835
WAHKIAKUM	82.1	39,159	32,150	85.3	310,130	264,541	349,289	296,691
WHITMAN	79.3			91.5	11,599	10,613	11,599	10,613
TOTAL		5,804,990	5,380,111		68,395,004	63,599,661	74,199,994	68,979,772

TABLE 39, Cont.
TELEPHONE COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF TELEPHONE COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
UNITED TELEPHONE CO OF THE NORTHWEST								
BENTON	96.9	225,238	218,256	97.5	14,840,522	14,469,510	15,065,760	14,687,766
GRANT	87.9	42,198	37,092	83.5	1,381,208	1,153,309	1,423,406	1,190,401
JEFFERSON	95.3	80,524	76,740	97.3	3,014,932	2,933,528	3,095,456	3,010,268
KITSAP	96.5	907,295	875,539	99.6	17,609,983	17,539,541	18,517,278	18,415,080
KLICKITAT	84.9	294,171	249,751	92.4	8,450,495	7,808,258	8,744,666	8,058,009
SKAMANIA	95.1	129,235	122,903	94.4	2,685,879	2,535,470	2,815,114	2,658,373
YAKIMA	95.0	1,319,007	1,253,056	98.3	20,319,319	19,973,894	21,638,326	21,226,950
TOTAL		2,997,668	2,833,337		68,302,338	66,413,510	71,300,006	69,246,847
WESTERN WAHKIAKUM COUNTY TELEPHONE CO								
PACIFIC	88.5	32,581	28,834	83.9	475,462	398,913	508,043	427,747
WAHKIAKUM	82.1	199,707	163,959	85.3	492,250	419,890	691,957	583,849
TOTAL		232,288	192,793		967,712	818,803	1,200,000	1,011,596
YELM TELEPHONE CO INC								
PIERCE	98.2			89.9	656,500	590,194	656,500	590,194
THURSTON	97.9	419,186	410,384	94.1	3,624,314	3,410,480	4,043,500	3,820,864
TOTAL		419,186	410,384		4,280,814	4,000,674	4,700,000	4,411,058
GRAND TOTAL		357,723,085	336,197,684		2,437,889,953	2,345,317,042	2,795,613,038	2,681,514,726

TABLE 40
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ALASKA TOUR & MKG SVRS INC								
BENTON	96.9			97.5	1,032,100	1,006,298	1,032,100	1,006,298
KING	93.8			100.0	418,900	418,900	418,900	418,900
SAN JUAN	97.9			92.8	374,000	347,072	374,000	347,072
TOTAL					1,825,000	1,772,270	1,825,000	1,772,270
BERNERT BARGE LINES INC								
BENTON	96.9			97.5	68,581	66,865	68,581	66,865
CLARK	99.8			90.0	137,142	123,425	137,142	123,425
COLUMBIA	85.7			93.0	68,572	63,772	68,572	63,772
COWLITZ	96.6			86.8	137,143	119,039	137,143	119,039
FRANKLIN	87.0			94.1	68,569	64,524	68,569	64,524
GARFIELD	96.8			93.0	68,571	63,771	68,571	63,771
KLICKITAT	84.9			92.4	137,143	126,719	137,143	126,719
SKAMANIA	95.1			94.4	137,140	129,455	137,140	129,455
WALLA WALLA	89.2			92.5	68,570	63,425	68,570	63,425
WHITMAN	79.3			91.5	68,569	62,739	68,569	62,739
TOTAL					960,000	883,734	960,000	883,734
BERNERT LOG TOWAGE INC								
BENTON	96.9			97.5	14,271	13,916	14,271	13,916
COLUMBIA	85.7			93.0	6,440	5,990	6,440	5,990
FRANKLIN	87.0			94.1	6,440	6,060	6,440	6,060
GARFIELD	96.8			93.0	6,440	5,989	6,440	5,989
KLICKITAT	84.9			92.4	14,265	13,180	14,265	13,180
SKAMANIA	95.1			94.4	14,264	13,464	14,264	13,464
WALLA WALLA	89.2			92.5	6,440	5,957	6,440	5,957
WHITMAN	79.3			91.5	6,440	5,895	6,440	5,895
TOTAL					75,000	70,451	75,000	70,451
BERNERT TOWBOAT CO								
CLARK	99.8			90.0	82,500	74,256	82,500	74,256
COWLITZ	96.6			86.8	82,500	71,610	82,500	71,610
KLICKITAT	84.9			92.4	82,500	78,230	82,500	78,230
SKAMANIA	95.1			94.4	82,500	77,885	82,500	77,885
TOTAL					330,000	299,981	330,000	299,981
BLACK BALL TRANSPORT INC								
CLALLAM	98.7			99.2	2,649,784	2,628,586	2,649,784	2,628,586
KING	93.8			100.0	10,216	10,216	10,216	10,216
TOTAL					2,660,000	2,638,802	2,660,000	2,638,802
COLUMBIA MARINE LINES INC								
ASOTIN	85.3			94.1	725,155	682,371	725,155	682,371
BENTON	96.9			97.5	514,502	501,639	514,502	501,639
CLARK	99.8			90.0	2,229,751	2,006,776	2,229,751	2,006,776
COLUMBIA	85.7			93.0	81,788	76,063	81,788	76,063
COWLITZ	96.6			86.8	241,560	209,674	241,560	209,674
FRANKLIN	87.0			94.1	3,752,205	3,530,825	3,752,205	3,530,825
GARFIELD	96.8			93.0	253,447	235,706	253,447	235,706
KLICKITAT	84.9			92.4	102,710	94,904	102,710	94,904
WALLA WALLA	89.2			92.5	300,523	277,984	300,523	277,984
WHITMAN	79.3			91.5	148,359	135,748	148,359	135,748
TOTAL					8,350,000	7,751,690	8,350,000	7,751,690
KNAPPTON CORP								
BENTON	96.9			97.5	422,312	411,754	422,312	411,754
CLARK	99.8	136,500	136,227	90.0	474,960	427,464	611,460	563,691
COWLITZ	96.6	41,300	39,896	86.8	3,582,608	3,109,705	3,623,908	3,149,601
FRANKLIN	87.0			94.1	71,713	67,482	71,713	67,482
GARFIELD	96.8			93.0	140,529	130,692	140,529	130,692
KLICKITAT	84.9	8,000	6,792	92.4	48,533	44,844	56,533	51,636
SKAMANIA	95.1	420,400	399,801	94.4	566,766	535,028	987,166	934,829
WAHKIAKUM	82.1	33,700	27,668	85.3	1,295,254	1,104,852	1,328,954	1,132,520
WALLA WALLA	89.2			92.5	36,944	34,173	36,944	34,173
WHITMAN	79.3			91.5	1,420,481	1,299,740	1,420,481	1,299,740
TOTAL		639,900	610,384		8,060,100	7,165,734	8,700,000	7,776,118
MIRENE CO THE								
CLARK	99.8			90.0	17,813	16,032	17,813	16,032

TABLE 40, Cont.
WATER TRANSPORTATION COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF WATER TRANSPORTATION COMPANIES -- STATE OF WASHINGTON, YEAR 1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MIRENE CO THE								
COWLITZ	96.6			86.8	341,277	296,228	341,277	296,228
SKAMANIA	95.1			94.4	5,910	5,579	5,910	5,579
TOTAL					365,000	317,839	365,000	317,839
PACIFIC INLAND NAVIGATION INC								
CLARK	99.8			90.0	32,363	29,127	32,363	29,127
COWLITZ	96.6			86.8	26,492	22,995	26,492	22,995
FRANKLIN	87.0			94.1	44,145	41,540	44,145	41,540
TOTAL					103,000	93,662	103,000	93,662
PUGET SOUND FREIGHT LINES								
CLALLAM	98.7			99.2	1,370,124	1,359,163	1,370,124	1,359,163
KING	93.8			100.0	3,009,972	3,009,972	3,009,972	3,009,972
SNOHOMISH	97.1			99.7	41,943	41,817	41,943	41,817
WHATCOM	91.8			89.9	27,961	25,137	27,961	25,137
TOTAL					4,450,000	4,436,089	4,450,000	4,436,089
SHAVER TRANSPORTATION CO								
BENTON	96.9			97.5	1,189,020	1,159,295	1,189,020	1,159,295
CLARK	99.8			90.0	499,890	449,901	499,890	449,901
COLUMBIA	85.7			93.0	197,220	183,415	197,220	183,415
COWLITZ	96.6			86.8	2,088,480	1,812,800	2,088,480	1,812,800
FRANKLIN	87.0			94.1	237,690	223,666	237,690	223,666
GARFIELD	96.8			93.0	897,180	834,377	897,180	834,377
WALLA WALLA	89.2			92.5	542,070	501,416	542,070	501,416
WHITMAN	79.3			91.5	48,450	44,332	48,450	44,332
TOTAL					5,700,000	5,209,202	5,700,000	5,209,202
TIDEWATER BARGE LINES INC								
ASOTIN	85.3			94.1	15,713	14,786	15,713	14,786
BENTON	96.9			97.5	527,597	514,408	527,597	514,408
CLARK	99.8			90.0	2,918,500	2,626,650	2,918,500	2,626,650
COLUMBIA	85.7			93.0	144,747	134,615	144,747	134,615
COWLITZ	96.6			86.8	3,247,290	2,818,648	3,247,290	2,818,648
FRANKLIN	87.0			94.1	6,318,176	5,945,404	6,318,176	5,945,404
GARFIELD	96.8			93.0	393,202	365,678	393,202	365,678
KLICKITAT	84.9			92.4	21,629	19,985	21,629	19,985
WALLA WALLA	89.2			92.5	1,016,372	940,144	1,016,372	940,144
WHITMAN	79.3			91.5	4,596,774	4,206,047	4,596,774	4,206,047
TOTAL					19,200,000	17,586,365	19,200,000	17,586,365
KNAPPTON MARITIME CORP								
CLALLAM	98.7			99.2	572,210	567,632	572,210	567,632
FRANKLIN	87.0			94.1	4,460	4,197	4,460	4,197
GRAYS HARBOR	99.7			94.9	19,321	18,336	19,321	18,336
ISLAND	80.8			99.0	108,497	107,412	108,497	107,412
JEFFERSON	95.3			97.3	104,038	101,229	104,038	101,229
KING	93.8			100.0	3,595,530	3,595,530	3,595,530	3,595,530
KITSAP	96.5			99.6	398,318	398,725	398,318	398,725
PIERCE	96.2			89.9	1,067,878	960,022	1,067,878	960,022
SAN JUAN	97.9			92.8	245,976	228,265	245,976	228,265
SKAGIT	97.4			94.0	681,450	640,563	681,450	640,563
SNOHOMISH	97.1			99.7	401,290	400,087	401,290	400,087
THURSTON	97.9			94.1	4,459	4,196	4,459	4,196
WHATCOM	91.8			89.9	316,573	284,599	316,573	284,599
TOTAL					7,520,000	7,308,793	7,520,000	7,308,793
WESTERN TRANSPORTATION CO								
CLARK	99.8			90.0	2,058,327	1,852,494	2,058,327	1,852,494
COWLITZ	96.6			86.8	467,503	405,793	467,503	405,793
WAHKIAKUM	82.1	16,200	13,300	85.3	557,970	475,949	574,170	489,249
TOTAL		16,200	13,300		3,083,800	2,734,236	3,100,000	2,747,536
RIEDEL INTERNATIONAL INC								
CLARK	99.8			90.0	288,000	259,200	288,000	259,200
COWLITZ	96.6			86.8	209,000	181,412	209,000	181,412
WALLA WALLA	89.2			92.5	3,000	2,775	3,000	2,775
TOTAL					500,000	443,387	500,000	443,387
GRAND TOTAL		656,100	623,684		63,181,900	58,712,235	63,838,000	59,335,919

TABLE 41
DOMESTIC WATER COMPANIES

ASSESSMENT OF OPERATING PROPERTY OF DOMESTIC WATER COMPANIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
HARBOR WATER CO								
KITSAP	96.5	96,350	92,978	99.6	635,931	633,387	732,281	726,365
MASON	99.0	19,750	19,553	97.4	1,641	1,598	21,391	21,151
PIERCE	96.2	339,266	326,374	89.9	1,867,062	1,678,489	2,206,328	2,004,863
TOTAL		455,366	438,905		2,504,634	2,313,474	2,960,000	2,752,379
SOUTH SOUND UTILITY CO INC								
GRAYS HARBOR	99.7			94.9	541	513	541	513
MASON	99.0			97.4	19,481	18,974	19,481	18,974
THURSTON	97.9	156,238	152,957	94.1	763,739	718,677	919,977	871,634
TOTAL		156,238	152,957		783,761	738,164	939,999	891,121
GRAND TOTAL		611,604	591,862		3,288,395	3,051,638	3,899,999	3,643,500

TABLE 42
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
ADAMS	95.4			89.1				
A T & T - INTERSTATE DIVISION					231,671	206,419	231,671	206,419
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		213,169	203,363		679,844	605,741	893,013	809,104
BIG BEND ELECTRIC COOP INC		1,019,803	972,892		5,265,756	4,691,790	6,285,559	5,664,682
BURLINGTON NORTHERN RAILROAD CO		15,307,566	14,603,418		2,899,998	2,583,899	18,207,564	17,187,317
CASCADE NATURAL GAS CORP		77,476	73,912		830,551	740,021	908,027	813,933
CHEVRON PIPE LINE CO		4,000	3,816		1,191,055	1,061,230	1,195,055	1,065,046
INLAND POWER & LIGHT CO					50,917	45,367	50,917	45,367
LINCOLN ELECTRIC COOP INC					54,516	48,574	54,516	48,574
NORTHWEST PIPELINE CORP		4,977	4,748		2,944,075	2,623,171	2,949,052	2,627,919
PACIFIC NORTHWEST BELL TELEPHONE CO		223,327	213,054		5,627,441	5,014,047	5,850,768	5,227,101
PIONEER TELEPHONE CO					1,141	1,017	1,141	1,017
PUGET SOUND POWER & LIGHT CO					34,870	31,069	34,870	31,069
TELEPHONE UTILITIES OF WASH INC		9,428	8,994		261,219	232,747	270,647	241,741
UNION PACIFIC RAILROAD CO		5,104,863	4,870,039		761,752	678,721	5,866,615	5,548,760
WASHINGTON WATER POWER CO - GAS		10,601	10,113		423,806	377,611	434,407	387,724
WASHINGTON WATER POWER CO ELECTRIC		710,594	677,907		9,214,162	8,209,819	9,924,756	8,887,726
WESTERN UNION TELEGRAPH CO					6,503	5,794	6,503	5,794
YELLOWSTONE PIPE LINE CO					34,887	31,084	34,887	31,084
MOTOR VEHICLE TRANSPORTATION COMPANIES					47,700	42,501	47,700	42,501
PRIVATE CAR COMPANIES					5,996,197	5,342,613	5,996,197	5,342,613
TOTALS		22,685,804	21,642,256		36,558,061	32,573,235	59,243,865	54,215,491
ASOTIN	85.3			94.1				
ASOTIN TELEPHONE CO		130,203	111,063		1,569,797	1,477,179	1,700,000	1,588,242
CLEARWATER POWER CO					484,780	456,178	484,780	456,178
COLUMBIA MARINE LINES INC					725,155	682,371	725,155	682,371
INLAND POWER & LIGHT CO					7,025	6,611	7,025	6,611
PACIFIC NORTHWEST BELL TELEPHONE CO					3,454,045	3,250,256	3,454,045	3,250,256
PACIFIC POWER & LIGHT CO					207,508	195,264	207,508	195,264
TIDEWATER BARGE LINES INC					15,713	14,786	15,713	14,786
WASHINGTON WATER POWER CO - GAS		3,549	3,027		1,216,771	1,144,982	1,220,320	1,148,009
WASHINGTON WATER POWER CO ELECTRIC		1,370,046	1,168,649		3,460,509	3,256,339	4,830,555	4,424,988
WESTERN UNION TELEGRAPH CO					1,465	1,379	1,465	1,379
MOTOR VEHICLE TRANSPORTATION COMPANIES					5,100	4,799	5,100	4,799
TOTALS		1,503,798	1,282,739		11,147,868	10,490,144	12,651,666	11,772,883
BENTON	96.9			97.5				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC					2,142,417	2,088,857	2,142,417	2,088,857
ALASKA TOUR & MKG SVRS INC					1,032,100	1,006,298	1,032,100	1,006,298
BENTON RURAL ELECTRIC ASSOCIATION INC		423,362	410,238		5,557,299	5,418,366	5,980,661	5,828,604
BERNERT BARGE LINES INC					68,581	66,865	68,581	66,865
BERNERT LOG TOWAGE INC					14,271	13,916	14,271	13,916
BURLINGTON NORTHERN RAILROAD CO		14,616,684	14,163,566		2,514,129	2,451,278	17,130,813	16,614,844
CASCADE NATURAL GAS CORP		1,710,070	1,657,059		4,805,791	4,685,645	6,515,861	6,342,704
COLUMBIA MARINE LINES INC					514,502	501,639	514,502	501,639
DELTA AIR LINES INC					10,992	10,717	10,992	10,717
FEDERAL EXPRESS CORP					28,933	28,210	28,933	28,210
GENERAL TELEPHONE CO OF THE NORTHWEST INC		8,546,201	8,281,268		75,518,893	73,630,922	84,065,094	81,912,190
KNAPPTON CORP					422,312	411,754	422,312	411,754
NORTHWEST PIPELINE CORP		4,594,618	4,452,185		49,410,509	48,175,247	54,005,127	52,627,432
PACIFIC GAS TRANSMISSION CO					457,060	445,634	457,060	445,634
PACIFIC NORTHWEST BELL TELEPHONE CO		270,567	262,179		1,422,366	1,386,808	1,692,933	1,648,987
PACIFIC POWER & LIGHT CO		62,300	30,369		456,434	445,023	518,734	505,392
SHAVER TRANSPORTATION CO					1,189,020	1,159,295	1,189,020	1,159,295
TIDEWATER BARGE LINES INC					527,597	514,408	527,597	514,408
UNION PACIFIC RAILROAD CO		3,133,516	3,036,376		550,971	537,198	3,684,487	3,573,572
UNITED AIR LINES INC					52,301	50,993	52,301	50,993
UNITED TELEPHONE CO OF THE NORTHWEST		225,238	218,256		14,840,522	14,469,510	15,065,760	14,687,766
WASHINGTON WATER POWER CO ELECTRIC					37,446	36,510	37,446	36,510
WESTERN UNION TELEGRAPH CO		2,200	2,132		99,832	97,336	102,032	99,468
MOTOR VEHICLE TRANSPORTATION COMPANIES		167,008	161,831		65,640	63,998	232,648	225,829
PRIVATE CAR COMPANIES					4,416,188	4,305,782	4,416,188	4,305,782
TOTALS		33,751,764	32,705,459		166,156,106	162,002,207	199,907,870	194,707,666
CHELAN	81.9			95.3				
BURLINGTON NORTHERN RAILROAD CO		12,372,228	10,132,856		2,365,227	2,254,062	14,737,455	12,386,918
CASCADE NATURAL GAS CORP		956,050	783,005		2,114,802	2,015,407	3,070,852	2,798,412
GENERAL TELEPHONE CO OF THE NORTHWEST INC		6,870,166	5,626,667		29,149,254	27,779,238	36,019,420	33,405,905
NORTHWEST PIPELINE CORP		26,510	21,711		262,958	250,597	289,466	272,308
PACIFIC NORTHWEST BELL TELEPHONE CO		407,320	333,596		159,359	151,868	566,679	485,464
PUGET SOUND POWER & LIGHT CO					379,114	361,295	379,114	361,295
UNITED AIR LINES INC					17,722	16,889	17,722	16,889
WASHINGTON NATURAL GAS CO					3,011	2,869	3,011	2,869
WESTERN UNION TELEGRAPH CO					69,094	65,846	69,094	65,846
MOTOR VEHICLE TRANSPORTATION COMPANIES		163,200	133,661		84,216	80,258	247,416	213,919
PRIVATE CAR COMPANIES					2,567,201	2,446,542	2,567,201	2,446,542
TOTALS		20,795,474	17,031,496		37,171,956	35,424,871	57,967,430	52,456,367

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
CLALLAM	98.7			99.2				
A T & T - INTERSTATE DIVISION		1,292,244	1,275,445		2,040,368	2,024,044	3,332,612	3,299,489
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		107,262	105,868		492,264	488,326	599,526	594,194
BLACK BALL TRANSPORT INC					2,649,784	2,628,586	2,649,784	2,628,586
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		2,047,380	2,020,765		350,924	348,117	2,398,304	2,368,882
KNAPPTON MARITIME CORP					572,210	567,632	572,210	567,632
PACIFIC NORTHWEST BELL TELEPHONE CO		1,695,026	1,672,991		20,417,960	20,254,617	22,112,986	21,927,608
PENINSULA TELECOMMUNICATIONS INC		1,309,153	1,292,134		3,836,915	3,806,220	5,146,068	5,098,354
PUGET SOUND FREIGHT LINES					1,370,124	1,359,163	1,370,124	1,359,163
SAN JUAN AIRLINES INC					1,001,121	993,112	1,001,121	993,112
SEATTLE & NORTH COAST RAILROAD CO					3,233,600	3,207,734	3,233,600	3,207,734
UNITED AIR LINES INC					2,933	2,910	2,933	2,910
WESTERN UNION TELEGRAPH CO					26,549	26,336	26,549	26,336
MOTOR VEHICLE TRANSPORTATION COMPANIES		154,879	152,866		51,818	51,403	206,697	204,269
PRIVATE CAR COMPANIES					234,698	232,822	234,698	232,822
TOTALS		6,605,944	6,520,069		36,281,268	35,991,022	42,887,212	42,511,091
CLARK	99.8			90.0				
A T & T - INTERSTATE DIVISION					296,649	266,984	296,649	266,984
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		334,143	333,475		2,072,186	1,864,967	2,406,329	2,198,442
BERNERT BARGE LINES INC					137,142	123,425	137,142	123,425
BERNERT TOWBOAT CO					82,500	74,256	82,500	74,256
BURLINGTON NORTHERN RAILROAD CO		9,238,510	9,220,033		1,440,522	1,296,471	10,679,032	10,516,504
COLUMBIA MARINE LINES INC					2,229,751	2,006,776	2,229,751	2,006,776
DELTA AIR LINES INC					9,303	8,373	9,303	8,373
GENERAL TELEPHONE CO OF THE NORTHWEST INC		479,142	478,183		8,591,079	7,731,976	9,070,221	8,210,159
KNAPPTON CORP		136,500	136,227		474,960	427,464	611,460	563,691
LEWIS RIVER TELEPHONE CO INC		445,865	444,973		2,367,492	2,130,742	2,813,357	2,575,715
M C I TELECOMMUNICATIONS CORP					53,000	47,700	53,000	47,700
MIRENE CO THE					17,813	16,032	17,813	16,032
NORTHWEST NATURAL GAS CO		38,845	38,767		16,107,020	14,496,318	16,145,865	14,535,085
NORTHWEST PIPELINE CORP		1,411,598	1,408,777		7,440,483	6,696,435	8,852,081	8,105,212
OLYMPIC PIPE LINE CO		444,333	443,444		1,986,009	1,787,408	2,430,342	2,230,852
PACIFIC INLAND NAVIGATION INC					32,363	29,127	32,363	29,127
PACIFIC NORTHWEST BELL TELEPHONE CO		3,893,700	3,885,913		79,803,018	71,822,720	83,696,718	75,708,633
PACIFIC POWER & LIGHT CO		4,546,981	4,537,888		23,771,296	21,394,166	28,318,277	25,932,054
PORTLAND GENERAL ELECTRIC CO					15,185	13,667	15,185	13,667
RIEDEL INTERNATIONAL INC					288,000	259,200	288,000	259,200
SAVENET INC (J S L)					150,000	135,000	150,000	135,000
SHAVER TRANSPORTATION CO					499,890	449,901	499,890	449,901
TIDEWATER BARGE LINES INC					2,918,500	2,626,650	2,918,500	2,626,650
UNION PACIFIC RAILROAD CO		57,685	57,549		627,612	564,851	685,277	622,400
UNITED AIR LINES INC					190,640	171,576	190,640	171,576
WESTERN TRANSPORTATION CO					2,058,327	1,852,494	2,058,327	1,852,494
WESTERN UNION TELEGRAPH CO		6,000	5,988		103,872	93,484	109,872	99,472
MOTOR VEHICLE TRANSPORTATION COMPANIES					423,965	381,570	423,965	381,570
PRIVATE CAR COMPANIES					3,485,658	3,137,095	3,485,658	3,137,095
TOTALS		21,033,282	20,991,217		157,674,235	141,906,828	178,707,517	162,898,045
COLUMBIA	85.7			93.0				
BERNERT BARGE LINES INC					68,572	63,772	68,572	63,772
BERNERT LOG TOWAGE INC					6,440	5,990	6,440	5,990
BURLINGTON NORTHERN RAILROAD CO		322,652	276,513		82,832	77,034	405,484	353,547
COLUMBIA MARINE LINES INC					81,788	76,063	81,788	76,063
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		534,208	457,817		2,126,186	1,977,354	2,660,394	2,435,171
INLAND POWER & LIGHT CO					27,869	25,918	27,869	25,918
PACIFIC GAS TRANSMISSION CO		26,890	23,045		1,926,090	1,791,264	1,952,980	1,814,309
PACIFIC NORTHWEST BELL TELEPHONE CO		132,829	113,834		1,602,079	1,489,935	1,734,908	1,603,769
PACIFIC POWER & LIGHT CO		65,800	56,391		2,891,345	2,688,951	2,957,145	2,745,342
PRESCOTT TELEPHONE & TELEGRAPH CO					3,880	3,608	3,880	3,608
SHAVER TRANSPORTATION CO					197,220	183,415	197,220	183,415
TIDEWATER BARGE LINES INC					144,747	134,615	144,747	134,615
UNION PACIFIC RAILROAD CO		1,625,752	1,393,269		275,997	256,677	1,901,749	1,649,946
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,000	11,160	12,000	11,160
PRIVATE CAR COMPANIES					729,035	678,001	729,035	678,001
TOTALS		2,708,131	2,320,869		10,176,080	9,463,757	12,884,211	11,784,626

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
COWLITZ	96.6			86.8				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		418,129	403,913		1,917,692	1,664,556	2,335,821	2,068,469
BERNERT BARGE LINES INC					137,143	119,039	137,143	119,039
BERNERT TOWBOAT CO					82,500	71,610	82,500	71,610
BURLINGTON NORTHERN RAILROAD CO		10,115,886	9,771,946		1,471,190	1,276,993	11,587,076	11,048,939
CASCADE NATURAL GAS CORP		234,641	226,664		4,054,678	3,519,460	4,289,319	3,746,124
CITY OF EUGENE WATER & ELECTRIC BOARD					572,054	496,543	572,054	496,543
COLUMBIA MARINE LINES INC					241,560	209,674	241,560	209,674
GENERAL TELEPHONE CO OF THE NORTHWEST INC		64,221	62,037		1,701,608	1,476,996	1,765,829	1,539,033
KNAPPTON CORP		41,300	39,896		3,582,608	3,109,705	3,623,908	3,149,601
LEWIS RIVER TELEPHONE CO INC		36,434	35,195		246,769	214,195	283,203	249,390
M C I TELECOMMUNICATIONS CORP					13,000	11,284	13,000	11,284
MIRENE CO THE					341,277	296,228	341,277	296,228
NORTHWEST PIPELINE CORP		190,042	183,580		4,784,994	4,153,376	4,975,036	4,336,956
OLYMPIC PIPE LINE CO		935,272	903,473		4,171,159	3,620,566	5,106,431	4,524,039
PACIFIC INLAND NAVIGATION INC					26,492	22,995	26,492	22,995
PACIFIC NORTHWEST BELL TELEPHONE CO		496,384	479,508		26,840,873	23,297,877	27,337,257	23,777,385
PACIFIC POWER & LIGHT CO		6,034,884	5,829,698		17,717,750	15,379,006	23,752,634	21,208,704
PORTLAND GENERAL ELECTRIC CO					1,378,355	1,196,414	1,378,355	1,196,414
RIEDEL INTERNATIONAL INC					209,000	181,412	209,000	181,412
SHAVER TRANSPORTATION CO					2,088,480	1,812,800	2,088,480	1,812,800
TIDEWATER BARGE LINES INC					3,247,290	2,818,648	3,247,290	2,818,648
UNION PACIFIC RAILROAD CO		81,958	79,171		1,469,736	1,275,731	1,551,694	1,354,902
UNITED AIR LINES INC					6,465	5,611	6,465	5,611
WESTERN TRANSPORTATION CO					467,503	405,793	467,503	405,793
WESTERN UNION TELEGRAPH CO					44,876	38,953	44,876	38,953
MOTOR VEHICLE TRANSPORTATION COMPANIES		919,274	888,018		303,823	263,720	1,223,097	1,151,738
PRIVATE CAR COMPANIES					3,805,196	3,302,906	3,805,196	3,302,906
TOTALS		19,568,425	18,903,099		80,924,071	70,242,091	100,492,496	89,145,190
/								
DOUGLAS	95.3			87.1				
BURLINGTON NORTHERN RAILROAD CO		3,997,297	3,809,425		675,276	588,165	4,672,573	4,397,590
CASCADE AIRWAYS					539,185	469,630	539,185	469,630
CASCADE NATURAL GAS CORP		200	191		772,460	672,812	772,660	673,003
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,070,981	1,020,644		8,933,204	7,780,820	10,004,185	8,801,464
NESPELEM VALLEY ELECTRIC COOP INC					28,433	24,765	28,433	24,765
PACIFIC NORTHWEST BELL TELEPHONE CO		240,178	228,889		1,114,370	970,617	1,354,548	1,199,506
PUGET SOUND POWER & LIGHT CO					454,718	396,060	454,718	396,060
UNITED AIR LINES INC					2,951	2,570	2,951	2,570
WASHINGTON WATER POWER CO ELECTRIC		19,380	18,470		506,963	441,565	526,343	460,035
WESTERN UNION TELEGRAPH CO		3,000	2,859		376	327	3,376	3,186
MOTOR VEHICLE TRANSPORTATION COMPANIES					33,974	29,590	33,974	29,590
PRIVATE CAR COMPANIES					1,158,034	1,008,649	1,158,034	1,008,649
TOTALS		5,331,036	5,080,478		14,219,944	12,385,570	19,550,980	17,466,048
FERRY	87.6			78.6				
BURLINGTON NORTHERN RAILROAD CO		1,766,934	1,547,834		253,468	199,225	2,020,402	1,747,059
CONTEL SERVICE CORPORATION		219,748	192,499		2,965,914	2,331,209	3,185,662	2,523,708
PACIFIC NORTHWEST BELL TELEPHONE CO		33,423	29,279		326,668	256,760	360,091	286,039
TELEPHONE UTILITIES OF WASH INC					384,632	302,321	384,632	302,321
WASHINGTON WATER POWER CO ELECTRIC					3,986,010	3,133,004	3,986,010	3,133,004
WESTERN UNION TELEGRAPH CO					848	667	848	667
MOTOR VEHICLE TRANSPORTATION COMPANIES					1,800	1,414	1,800	1,414
PRIVATE CAR COMPANIES					257,110	202,086	257,110	202,086
TOTALS		2,020,105	1,769,612		8,176,450	6,426,686	10,196,555	8,196,298

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	ACTUAL	EQUALIZED	PERSONAL-PROPERTY RATIO	ACTUAL	EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	EQUALIZED
FRANKLIN	87.0			94.1				
BERNERT BARGE LINES INC					68,569	64,524	68,569	64,524
BERNERT LOG TOWAGE INC					6,440	6,060	6,440	6,060
BIG BEND ELECTRIC COOP INC		530,046	461,140		5,296,254	4,983,774	5,826,300	5,444,914
BURLINGTON NORTHERN RAILROAD CO		17,893,290	15,567,162		3,402,549	3,201,800	21,295,839	18,768,962
CASCADE AIRWAYS					1,964,385	1,848,486	1,964,385	1,848,486
CASCADE NATURAL GAS CORP		3,300	2,871		2,263,362	2,129,824	2,266,662	2,132,695
CHEVRON PIPE LINE CO		26,277	22,861		1,314,907	1,237,329	1,341,184	1,260,190
COLUMBIA MARINE LINES INC					3,752,205	3,530,825	3,752,205	3,530,825
FRONTIER AIRLINES INC					1,097,232	1,032,495	1,097,232	1,032,495
GREAT AMERICAN AIRWAYS INC					31,500	29,642	31,500	29,642
HORIZON AIRLINES INC					3,583,567	3,372,137	3,583,567	3,372,137
INLAND POWER & LIGHT CO					71,668	67,439	71,668	67,439
KNAPPTON CORP					71,713	67,482	71,713	67,482
KNAPPTON MARITIME CORP					4,460	4,197	4,460	4,197
NORTHWEST PIPELINE CORP		242,632	211,090		2,681,517	2,523,307	2,924,149	2,734,397
PACIFIC INLAND NAVIGATION INC					44,145	41,540	44,145	41,540
PACIFIC NORTHWEST BELL TELEPHONE CO		1,031,002	896,972		14,286,656	13,443,742	15,317,658	14,340,714
PACIFIC POWER & LIGHT CO		211,613	184,103		861,128	810,321	1,072,741	994,424
REPUBLIC AIRLINES INC					297,172	279,639	297,172	279,639
SHAVER TRANSPORTATION CO					237,690	223,666	237,690	223,666
TELEPHONE UTILITIES OF WASH INC		147,069	127,951		2,951,417	2,777,283	3,098,486	2,905,234
TIDEWATER BARGE LINES INC					6,318,176	5,945,404	6,318,176	5,945,404
UNION PACIFIC RAILROAD CO		898,475	781,673		134,839	126,883	1,033,314	908,556
UNITED AIR LINES INC					16,697	15,712	16,697	15,712
WASHINGTON WATER POWER CO - GAS					111,114	104,558	111,114	104,558
WASHINGTON WATER POWER CO ELECTRIC		1,498	1,303		1,442,793	1,357,668	1,444,291	1,358,971
WESTERN AIR LINES INC					443,416	417,254	443,416	417,254
WESTERN UNION TELEGRAPH CO		4,200	3,654		151,450	142,514	155,650	146,168
MOTOR VEHICLE TRANSPORTATION COMPANIES					85,435	80,394	85,435	80,394
PRIVATE CAR COMPANIES					4,227,466	3,978,046	4,227,466	3,978,046
TOTALS		20,989,402	18,260,780		57,219,922	53,843,945	78,209,324	72,104,725
GARFIELD	96.8			93.0				
BERNERT BARGE LINES INC					68,571	63,771	68,571	63,771
BERNERT LOG TOWAGE INC					6,440	5,989	6,440	5,989
CLEARWATER POWER CO					8,325	7,742	8,325	7,742
COLUMBIA MARINE LINES INC					253,447	235,706	253,447	235,706
INLAND POWER & LIGHT CO		29,664	28,715		916,712	852,542	946,376	881,257
KNAPPTON CORP					140,529	130,692	140,529	130,692
PACIFIC NORTHWEST BELL TELEPHONE CO		92,648	89,683		1,165,324	1,083,751	1,257,972	1,173,434
PACIFIC POWER & LIGHT CO		20,823	20,157		1,544,214	1,436,119	1,565,037	1,456,276
SHAVER TRANSPORTATION CO					897,180	834,377	897,180	834,377
TIDEWATER BARGE LINES INC					393,202	365,678	393,202	365,678
UNION PACIFIC RAILROAD CO		656,937	635,915		84,475	78,562	741,412	714,477
WASHINGTON WATER POWER CO ELECTRIC					324,812	302,075	324,812	302,075
WESTERN UNION TELEGRAPH CO					2,228	2,072	2,228	2,072
MOTOR VEHICLE TRANSPORTATION COMPANIES					12,750	11,858	12,750	11,858
PRIVATE CAR COMPANIES					121,007	112,536	121,007	112,536
TOTALS		800,072	774,470		5,939,216	5,523,470	6,739,288	6,297,940
GRANT	87.9			83.5				
A T & T - INTERSTATE DIVISION					302,724	252,775	302,724	252,775
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		132,333	116,321		401,645	335,374	533,978	451,695
BIG BEND ELECTRIC COOP INC					10,938	9,133	10,938	9,133
BURLINGTON NORTHERN RAILROAD CO		11,501,571	10,109,880		2,131,675	1,779,947	13,633,246	11,889,827
CASCADE AIRWAYS					99,133	82,776	99,133	82,776
CASCADE NATURAL GAS CORP		175,068	153,885		2,295,568	1,916,800	2,470,636	2,070,685
GENERAL TELEPHONE CO OF THE NORTHWEST INC		419,936	369,123		4,798,755	4,006,959	5,218,691	4,376,082
LINCOLN ELECTRIC COOP INC					37,362	31,196	37,362	31,196
NORTHWEST PIPELINE CORP					314,573	262,669	314,573	262,669
PACIFIC NORTHWEST BELL TELEPHONE CO		1,348,777	1,185,575		20,439,442	17,066,936	21,788,219	18,252,511
PACIFIC POWER & LIGHT CO					355,030	296,450	355,030	296,450
PUGET SOUND POWER & LIGHT CO					336,197	280,725	336,197	280,725
UNITED AIR LINES INC					2,756	2,301	2,756	2,301
UNITED TELEPHONE CO OF THE NORTHWEST		42,198	37,092		1,381,208	1,153,309	1,423,406	1,190,401
WASHINGTON WATER POWER CO - GAS					250,791	209,410	250,791	209,410
WASHINGTON WATER POWER CO ELECTRIC		56,705	49,844		2,335,618	1,950,241	2,392,323	2,000,085
WESTERN UNION TELEGRAPH CO		5,000	4,395		29,471	24,608	34,471	29,003
YELLOWSTONE PIPE LINE CO		212,059	186,400		708,439	591,547	920,498	777,947
MOTOR VEHICLE TRANSPORTATION COMPANIES		73,426	64,541		94,785	79,143	168,211	143,684
PRIVATE CAR COMPANIES					4,088,673	3,414,043	4,088,673	3,414,043
TOTALS		13,967,073	12,277,056		40,414,783	33,746,342	54,381,856	46,023,398

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
GRAYS HARBOR	99.7			94.9				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		208,743	208,117		790,703	750,377	999,446	958,494
BURLINGTON NORTHERN RAILROAD CO		3,541,753	3,531,127		644,420	611,555	4,186,173	4,142,682
CASCADE NATURAL GAS CORP		239,752	239,033		3,888,314	3,690,010	4,128,066	3,929,043
CONTEL SERVICE CORPORATION		459,244	457,866		2,686,307	2,549,305	3,145,551	3,007,171
KNAPPTON MARITIME CORP					19,321	18,336	19,321	18,336
NORTHWEST PIPELINE CORP		10,819	10,787		60,630	57,538	71,449	68,325
PACIFIC NORTHWEST BELL TELEPHONE CO		1,790,254	1,784,882		19,757,591	18,749,955	21,547,845	20,534,837
PACIFIC POWER & LIGHT CO		1,053,068	1,049,909		68,460,137	64,968,670	69,513,205	66,018,579
PENINSULA TELECOMMUNICATIONS INC					2,420	2,297	2,420	2,297
PORTLAND GENERAL ELECTRIC CO		525,194	523,618		46,608,616	44,231,577	47,133,810	44,755,195
PUGET SOUND POWER & LIGHT CO		262,597	261,810		32,742,157	31,072,307	33,004,754	31,334,117
SOUTH SOUND UTILITY CO INC					541	513	541	513
TELEPHONE UTILITIES OF WASH INC		335,154	334,148		6,112,656	5,800,910	6,447,810	6,135,058
UNION PACIFIC RAILROAD CO		2,155,888	2,149,419		358,110	339,847	2,513,998	2,489,266
UNITED AIR LINES INC					4,962	4,709	4,962	4,709
WASHINGTON WATER POWER CO ELECTRIC		262,597	261,810		32,742,019	31,072,176	33,004,616	31,333,986
WESTERN UNION TELEGRAPH CO					36,460	34,600	36,460	34,600
MOTOR VEHICLE TRANSPORTATION COMPANIES		285,172	284,318		121,124	114,945	406,296	399,261
PRIVATE CAR COMPANIES					2,587,831	2,455,852	2,587,831	2,455,852
TOTALS		11,130,235	11,098,842		217,624,319	206,525,479	228,754,554	217,622,321
ISLAND	89.8			99.0				
CASCADE NATURAL GAS CORP		13,700	12,303		1,554,652	1,539,108	1,568,352	1,551,409
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,456,576	1,308,005		18,013,031	17,832,902	19,469,607	19,140,907
HARBOR AIRLINES INC		186,503	187,480		45,897	45,438	232,400	212,918
KNAPPTON MARITIME CORP					108,497	107,412	108,497	107,412
PUGET SOUND POWER & LIGHT CO		1,167,434	1,048,358		22,677,274	22,450,501	23,844,708	23,498,857
UNITED AIR LINES INC					1,910	1,891	1,910	1,891
WESTERN UNION TELEGRAPH CO					27,213	26,941	27,213	26,941
MOTOR VEHICLE TRANSPORTATION COMPANIES					4,212	4,170	4,212	4,170
TOTALS		2,824,213	2,536,144		42,432,686	42,008,361	45,256,899	44,544,505
JEFFERSON	95.3			97.3				
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		1,652,741	1,575,062		291,900	284,019	1,944,641	1,859,081
KNAPPTON MARITIME CORP					104,038	101,229	104,038	101,229
PACIFIC NORTHWEST BELL TELEPHONE CO		521,346	496,842		7,431,494	7,230,844	7,952,840	7,727,686
PENINSULA TELECOMMUNICATIONS INC					351,513	342,022	351,513	342,022
PUGET SOUND POWER & LIGHT CO		1,384,321	1,319,259		10,439,098	10,157,242	11,823,419	11,476,501
SEATTLE & NORTH COAST RAILROAD CO					3,233,600	3,146,294	3,233,600	3,146,294
UNITED TELEPHONE CO OF THE NORTHWEST		80,524	76,740		3,014,932	2,933,528	3,095,456	3,010,268
WESTERN UNION TELEGRAPH CO					3,899	3,794	3,899	3,794
MOTOR VEHICLE TRANSPORTATION COMPANIES					8,500	8,271	8,500	8,271
PRIVATE CAR COMPANIES					264,969	257,816	264,969	257,816
TOTALS		3,638,932	3,467,903		25,143,943	24,465,059	28,782,875	27,932,962

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KING	93.8			100.0				
A T & T - INTERSTATE DIVISION		593,785	556,970		22,732,284	22,732,284	23,326,069	23,289,254
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		5,322,852	4,992,835		47,900,384	47,900,384	53,223,236	52,893,219
AIR CALIFORNIA					3,992,000	3,992,000	3,992,000	3,992,000
AIR CANADA					27,000	27,000	27,000	27,000
AIRBORNE EXPRESS INC					350,000	350,000	350,000	350,000
ALASKA AIRLINES INC		4,121,951	3,866,390		51,772,095	51,772,095	55,894,046	55,638,485
ALASKA TOUR & MKG SVRS INC					418,900	418,900	418,900	418,900
ALLNET COMMUNICATION SERVICES INC					153,000	153,000	153,000	153,000
ALTCOM CORP					1,075,000	1,075,000	1,075,000	1,075,000
AMERICAN AIRLINES					7,500,000	7,500,000	7,500,000	7,500,000
BLACK BALL TRANSPORT INC					10,216	10,216	10,216	10,216
BRITISH AIRWAYS					330,000	330,000	330,000	330,000
BURLINGTON NORTHERN RAILROAD CO		31,797,758	29,826,299		5,064,934	5,064,934	36,862,692	34,891,233
CASCADE AIRWAYS					4,903,496	4,903,496	4,903,496	4,903,496
CASCADE NATURAL GAS CORP		3,231,050	3,030,725		3,587,658	3,587,658	6,818,708	6,618,383
CHICAGO MILWAUKEE ST PAUL & PACIFIC RAILROAD		209,877	196,865		47,174	47,174	257,051	244,039
COMPANIA MEXICANA DE AVIACION S A					700,000	700,000	700,000	700,000
CONTEL SERVICE CORPORATION					75,685	75,685	75,685	75,685
CONTINENTAL AIR LINES CORP					7,100,000	7,100,000	7,100,000	7,100,000
DELTA AIR LINES INC					8,369,753	8,369,753	8,369,753	8,369,753
DHL CORPORATION					1,300,000	1,300,000	1,300,000	1,300,000
EASTERN AIR LINES INC					6,000,000	6,000,000	6,000,000	6,000,000
EMERY WORLDWIDE					1,124,926	1,124,926	1,124,926	1,124,926
EVERGREEN INTERNATIONAL AIRLINES					1,300,000	1,300,000	1,300,000	1,300,000
FEDERAL EXPRESS CORP					2,404,785	2,404,785	2,404,785	2,404,785
FINNAIR					31,000	31,000	31,000	31,000
FLYING TIGER LINES INC THE					3,500,000	3,500,000	3,500,000	3,500,000
FRONTIER AIRLINES INC					3,479,906	3,479,906	3,479,906	3,479,906
G T E SPRINT					1,200,000	1,200,000	1,200,000	1,200,000
GENERAL TELEPHONE CO OF THE NORTHWEST INC		11,271,279	10,572,461		95,192,833	95,192,833	106,464,112	105,765,294
GREAT AMERICAN AIRWAYS INC					75,000	75,000	75,000	75,000
HARBOR AIRLINES INC					10,600	10,600	10,600	10,600
HORIZON AIRLINES INC					7,961,598	7,961,598	7,961,598	7,961,598
JAPAN AIR LINES CO LTD					420,000	420,000	420,000	420,000
KNAPPTON MARITIME CORP					3,595,530	3,595,530	3,595,530	3,595,530
M C I TELECOMMUNICATIONS CORP					391,000	391,000	391,000	391,000
METHOW AVIATION INC					159,900	159,900	159,900	159,900
NORTHWEST AIRLINES INC					42,402,408	42,402,408	42,402,408	42,402,408
NORTHWEST PIPELINE CORP		497,583	466,732		5,895,775	5,895,775	6,393,358	6,362,507
OLYMPIC PIPE LINE CO		6,487,874	6,085,626		10,651,598	10,651,598	17,139,472	16,737,224
PACIFIC NORTHWEST BELL TELEPHONE CO		175,703,207	164,809,610		720,447,025	720,447,025	896,150,232	885,256,635
PACIFIC SOUTHWEST AIRLINES					8,662,798	8,662,798	8,662,798	8,662,798
PACIFIC WESTERN AIRLINES LTD					880,000	880,000	880,000	880,000
PAN AMERICAN WORLD AIRWAYS INC					4,650,000	4,650,000	4,650,000	4,650,000
PUGET SOUND FREIGHT LINES					3,009,972	3,009,972	3,009,972	3,009,972
PUGET SOUND POWER & LIGHT CO		74,032,175	69,442,177		311,650,338	311,650,338	385,682,513	381,092,515
R C A AMERICAN COMMUNICATIONS INC					1,500,000	1,500,000	1,500,000	1,500,000
REEVE ALEUTIAN AIRWAYS INC					201,000	201,000	201,000	201,000
REPUBLIC AIRLINES INC					7,852,149	7,852,149	7,852,149	7,852,149
SAN JUAN AIRLINES INC					1,756,224	1,756,224	1,756,224	1,756,224
SATELLITE BUSINESS SYSTEMS					4,550,000	4,550,000	4,550,000	4,550,000
SAVENET INC (J S L)					520,000	520,000	520,000	520,000
SCANDINAVIAN AIRLINES OF NORTH AMER INC					1,067,000	1,067,000	1,067,000	1,067,000
SEATTLE & NORTH COAST RAILROAD CO					1,616,800	1,616,800	1,616,800	1,616,800
TANNER ELECTRIC		78,879	73,989		1,347,370	1,347,370	1,426,249	1,421,359
TELEPHONE UTILITIES OF WASH INC		879,708	825,166		11,037,753	11,037,753	11,917,461	11,862,919
THAI AIRWAYS INTERNATIONAL LTD					940,000	940,000	940,000	940,000
TRANS WORLD AIRLINES INC					6,994,961	6,994,961	6,994,961	6,994,961
TRANSAMERICA AIRLINES INC					50,000	50,000	50,000	50,000
UNION PACIFIC RAILROAD CO		6,075,884	5,699,181		1,279,910	1,279,910	7,355,794	6,979,091
UNITED AIR LINES INC					91,898,969	91,898,969	91,898,969	91,898,969
WASHINGTON NATURAL GAS CO		19,893,286	18,659,901		134,864,883	134,864,883	154,758,169	153,524,784
WESTERN AIR LINES INC					19,669,122	19,669,122	19,669,122	19,669,122
WESTERN UNION TELEGRAPH CO		648,919	608,686		6,017,545	6,017,545	6,666,464	6,626,231
WIEN AIR ALASKA INC					7,800,000	7,800,000	7,800,000	7,800,000
MOTOR VEHICLE TRANSPORTATION COMPANIES		26,403,406	24,766,396		4,737,146	4,737,146	31,140,552	29,503,542
PRIVATE CAR COMPANIES					10,876,490	10,876,490	10,876,490	10,876,490
TOTALS		367,249,473	344,480,009		1,719,083,893	1,719,083,893	2,086,333,366	2,063,563,902
KITSAP	96.5			99.6				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		303,935	293,297		570,926	568,642	874,861	861,939
BURLINGTON NORTHERN RAILROAD CO					126,314	125,808	126,314	125,808
CASCADE NATURAL GAS CORP		1,119,142	1,079,973		6,454,110	6,428,288	7,573,252	7,508,261
DELTA AIR LINES INC					7,862	7,831	7,862	7,831
HARBOR WATER CO		96,350	92,978		635,931	633,387	732,281	726,365
KNAPPTON MARITIME CORP					398,318	396,725	398,318	396,725
PACIFIC NORTHWEST BELL TELEPHONE CO		5,652,640	5,454,798		52,251,949	52,042,939	57,904,589	57,497,737
PENINSULA LIGHT CO					22,145	22,056	22,145	22,056
PUGET SOUND POWER & LIGHT CO		8,564,341	8,264,590		57,226,021	56,997,114	65,790,362	65,261,704
TELEPHONE UTILITIES OF WASH INC		321,074	309,837		4,794,622	4,775,443	5,115,696	5,085,280
UNITED AIR LINES INC					31,193	31,068	31,193	31,068
UNITED TELEPHONE CO OF THE NORTHWEST		907,295	875,539		17,609,983	17,539,541	18,517,278	18,415,080
WESTERN UNION TELEGRAPH CO					65,319	65,057	65,319	65,057
MOTOR VEHICLE TRANSPORTATION COMPANIES		311,364	300,466		85,276	84,937	396,640	385,403
TOTALS		17,276,141	16,671,478		140,279,969	139,718,836	157,556,110	156,390,314

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
KITTITAS	99.7			89.0				
A T & T - INTERSTATE DIVISION					1,226,905	1,091,945	1,226,905	1,091,945
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		475,312	473,886		1,650,732	1,469,152	2,126,044	1,943,038
BURLINGTON NORTHERN RAILROAD CO		7,676,068	7,653,040		1,234,808	1,098,977	8,910,876	8,752,017
CONTEL SERVICE CORPORATION					19,341	17,213	19,341	17,213
ELLENSBURG TELEPHONE CO		1,202,630	1,199,022		11,277,122	10,036,637	12,479,752	11,235,659
INLAND TELEPHONE CO					62,439	55,571	62,439	55,571
NORTHWEST PIPELINE CORP		11,627	11,592		684,743	609,422	696,370	621,014
PACIFIC NORTHWEST BELL TELEPHONE CO		358,654	357,578		3,663,218	3,260,265	4,021,872	3,617,843
PACIFIC POWER & LIGHT CO					1,474,274	1,312,105	1,474,274	1,312,105
PRESCOTT TELEPHONE & TELEGRAPH CO		377,539	376,406		462,833	411,921	840,372	788,327
PUGET SOUND POWER & LIGHT CO		349,780	348,731		13,018,588	11,586,542	13,368,368	11,935,273
TELEPHONE UTILITIES OF WASH INC					127,969	113,893	127,969	113,893
UNITED AIR LINES INC					4,325	3,849	4,325	3,849
WESTERN UNION TELEGRAPH CO					5,951	5,296	5,951	5,296
MOTOR VEHICLE TRANSPORTATION COMPANIES		159,000	158,523		132,618	118,032	291,618	276,555
PRIVATE CAR COMPANIES					2,740,092	2,438,681	2,740,092	2,438,681
TOTALS		10,610,610	10,578,778		37,785,958	33,629,501	48,396,568	44,208,279
KLICKITAT	84.9			92.4				
A T & T - INTERSTATE DIVISION		417,663	354,596		907,495	838,525	1,325,158	1,193,121
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		39,216	33,294		464,342	429,052	503,558	462,346
BERNERT BARGE LINES INC					137,143	126,719	137,143	126,719
BERNERT LOG TOWAGE INC					14,265	13,180	14,265	13,180
BERNERT TOWBOAT CO					82,500	76,230	82,500	76,230
BURLINGTON NORTHERN RAILROAD CO		16,326,284	13,861,017		2,848,081	2,631,625	19,174,365	16,492,642
COLUMBIA MARINE LINES INC					102,710	94,904	102,710	94,904
KNAPPTON CORP		8,000	6,792		48,533	44,844	56,533	51,636
NORTHWEST NATURAL GAS CO		1,900	1,613		1,714,124	1,583,851	1,716,024	1,585,464
NORTHWEST PIPELINE CORP		172,523	146,472		7,352,412	6,793,629	7,524,935	6,940,101
PACIFIC NORTHWEST BELL TELEPHONE CO		50,147	42,575		674,610	623,340	724,757	665,915
PACIFIC POWER & LIGHT CO		654,297	555,499		2,442,811	2,257,156	3,097,108	2,812,655
PORTLAND GENERAL ELECTRIC CO					4,734	4,374	4,734	4,374
TIDEWATER BARGE LINES INC					21,629	19,985	21,629	19,985
UNION PACIFIC RAILROAD CO		15,270	12,964		145,504	134,446	160,774	147,410
UNITED TELEPHONE CO OF THE NORTHWEST		294,171	249,751		8,450,495	7,808,258	8,744,666	8,058,009
WASHINGTON WATER POWER CO - GAS		400	340		332,532	307,260	332,932	307,600
WESTERN UNION TELEGRAPH CO		2,000	1,698		1,137	1,051	3,137	2,749
MOTOR VEHICLE TRANSPORTATION COMPANIES					22,050	20,376	22,050	20,376
PRIVATE CAR COMPANIES					3,132,588	2,894,511	3,132,588	2,894,511
TOTALS		17,981,871	15,266,611		28,899,695	26,703,316	46,881,566	41,969,927
LEWIS	95.5			89.3				
BENTON RURAL ELECTRIC ASSOCIATION INC					25,307	22,599	25,307	22,599
BURLINGTON NORTHERN RAILROAD CO		8,400,195	8,022,184		1,210,959	1,081,388	9,611,154	9,103,572
CHEHALIS WESTERN RAILROAD CO		1,412,083	1,348,539		692,420	618,332	2,104,503	1,966,871
NORTHWEST PIPELINE CORP		1,092,141	1,042,995		16,214,388	14,479,448	17,306,529	15,522,443
OLYMPIC PIPE LINE CO		4,900	4,680		2,960,631	2,643,843	2,965,531	2,648,523
PACIFIC NORTHWEST BELL TELEPHONE CO		1,254,384	1,197,937		17,840,421	15,931,498	19,094,805	17,129,435
PACIFIC POWER & LIGHT CO		22,774,900	21,750,030		118,552,411	105,867,303	141,327,311	127,617,333
PORTLAND GENERAL ELECTRIC CO		956,406	913,368		8,164,789	7,291,157	9,121,195	8,204,525
PUGET SOUND POWER & LIGHT CO		2,653,735	2,534,317		20,585,236	18,382,616	23,238,971	20,916,933
TELEPHONE UTILITIES OF WASH INC		315,333	301,143		3,606,120	3,220,265	3,921,453	3,521,408
UNION PACIFIC RAILROAD CO		328,769	313,974		1,160,505	1,036,331	1,489,274	1,350,305
UNITED AIR LINES INC					4,538	4,052	4,538	4,052
WASHINGTON NATURAL GAS CO		705,744	673,987		13,540,218	12,091,414	14,245,962	12,765,401
WASHINGTON WATER POWER CO - GAS		535,733	511,625		8,800 859	7,859,167	9,336,592	8,370,792
WASHINGTON WATER POWER CO ELECTRIC		5,732,721	5,474,749		28,643,924	25,579,024	34,376,645	31,053,773
WESTERN UNION TELEGRAPH CO					19,496	17,410	19,496	17,410
MOTOR VEHICLE TRANSPORTATION COMPANIES					104,278	93,123	104,278	93,123
PRIVATE CAR COMPANIES					2,518,011	2,248,580	2,518,011	2,248,580
TOTALS		46,167,044	44,089,528		244,644,511	218,467,550	290,811,555	262,557,078
LINCOLN	96.5			94.8				
A T & T - INTERSTATE DIVISION					785,353	744,515	785,353	744,515
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		270,498	261,031		1,052,065	997,358	1,322,563	1,258,389
BIG BEND ELECTRIC COOP INC					16,230	15,387	16,230	15,387
BURLINGTON NORTHERN RAILROAD CO		15,599,355	15,053,378		2,844,899	2,696,966	18,444,254	17,750,344
CHEVRON PIPE LINE CO					676,102	640,945	676,102	640,945
INLAND POWER & LIGHT CO					13,525	12,822	13,525	12,822
LINCOLN ELECTRIC COOP INC		1,642,308	1,584,828		1,765,816	1,673,992	3,408,124	3,258,820
NORTHWEST PIPELINE CORP		700	676		868,884	823,702	869,584	824,378
PACIFIC NORTHWEST BELL TELEPHONE CO		459,621	443,535		4,243,073	4,022,431	4,702,694	4,465,966
TELEPHONE UTILITIES OF WASH INC		176,098	169,934		2,339,591	2,217,933	2,515,689	2,387,867
UNION PACIFIC RAILROAD CO		888,331	857,239		133,923	126,959	1,022,254	984,198
WASHINGTON WATER POWER CO - GAS		8,918	8,607		2,363,738	2,240,823	2,372,656	2,249,430
WASHINGTON WATER POWER CO ELECTRIC		1,055,904	1,018,948		13,156,773	12,472,621	14,212,677	13,491,569
WESTERN UNION TELEGRAPH CO					188	178	188	178
YELLOWSTONE PIPE LINE CO					832,230	788,952	832,230	788,952
MOTOR VEHICLE TRANSPORTATION COMPANIES					39,900	37,826	39,900	37,826
PRIVATE CAR COMPANIES					4,345,393	4,119,435	4,345,393	4,119,435
TOTALS		20,101,733	19,398,176		35,477,683	33,632,845	55,579,416	53,031,021

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
MASON	99.0			97.4				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		260,229	257,627		504,287	491,176	764,516	748,803
BURLINGTON NORTHERN RAILROAD CO		606,633	600,567		247,891	241,446	854,524	842,013
CASCADE NATURAL GAS CORP		77,450	76,676		2,113,252	2,058,308	2,190,702	2,134,984
HARBOR WATER CO		19,750	19,553		1,641	1,598	21,391	21,151
NORTHWEST PIPELINE CORP		36,563	36,197		145,538	141,754	182,101	177,951
PACIFIC NORTHWEST BELL TELEPHONE CO		800,027	792,026		14,454,261	14,078,446	15,254,288	14,870,472
SOUTH SOUND UTILITY CO INC					19,481	18,974	19,481	18,974
TELEPHONE UTILITIES OF WASH INC					98,972	96,398	98,972	96,398
UNITED AIR LINES INC					4,565	4,446	4,565	4,446
WESTERN UNION TELEGRAPH CO					13,016	12,678	13,016	12,678
MOTOR VEHICLE TRANSPORTATION COMPANIES					3,314	3,228	3,314	3,228
PRIVATE CAR COMPANIES					814,222	793,050	814,222	793,050
TOTALS		1,800,652	1,782,646		18,420,440	17,941,502	20,221,092	19,724,148
OKANOGAN	80.0			84.9				
BURLINGTON NORTHERN RAILROAD CO		4,358,482	3,486,786		829,098	703,904	5,187,580	4,190,690
COMMUNICATIONS SATELLITE CORP		3,130,598	2,504,478		13,469,402	11,435,522	16,600,000	13,940,000
CONTEL SERVICE CORPORATION		227,370	181,897		5,056,912	4,293,318	5,284,282	4,475,215
GENERAL TELEPHONE CO OF THE NORTHWEST INC		151,620	121,296		1,931,790	1,640,090	2,083,410	1,761,386
NESPELEM VALLEY ELECTRIC COOP INC		85,866	68,693		1,275,703	1,083,071	1,361,569	1,151,734
PACIFIC NORTHWEST BELL TELEPHONE CO		1,439,329	1,151,464		10,394,822	8,825,204	11,834,151	9,976,668
TELEPHONE UTILITIES OF WASH INC		46,879	37,503		1,713,869	1,455,075	1,760,748	1,492,578
WESTERN UNION TELEGRAPH CO		4,100	3,280		3,808	3,233	7,908	6,513
MOTOR VEHICLE TRANSPORTATION COMPANIES		15,700	12,560		5,950	5,050	21,650	17,610
PRIVATE CAR COMPANIES					463,633	393,625	463,633	393,625
TOTALS		9,459,944	7,567,957		35,144,987	29,838,092	44,604,931	37,406,049
PACIFIC	88.5			83.9				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		216,401	191,515		493,517	414,061	709,918	605,576
BURLINGTON NORTHERN RAILROAD CO		1,181,590	1,045,708		224,770	188,583	1,406,360	1,234,291
CONTEL SERVICE CORPORATION		83,676	74,053		516,837	433,626	600,513	507,679
PACIFIC NORTHWEST BELL TELEPHONE CO		315,445	279,169		3,629,849	3,045,444	3,945,294	3,324,613
TELEPHONE UTILITIES OF WASH INC		249,897	221,159		3,832,947	3,215,842	4,082,844	3,437,001
WESTERN UNION TELEGRAPH CO					1,028	862	1,028	862
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		32,581	3,834		475,462	398,913	508,043	427,747
MOTOR VEHICLE TRANSPORTATION COMPANIES					2,956	2,480	2,956	2,480
PRIVATE CAR COMPANIES					396,169	332,387	396,169	332,387
TOTALS		2,079,590	1,840,438		9,573,535	8,032,198	11,653,125	9,872,636
PEND OREILLE	77.6			90.2				
BURLINGTON NORTHERN RAILROAD CO		915,658	710,551		174,183	157,113	1,089,841	867,664
GENERAL TELEPHONE CO OF THE NORTHWEST INC		526,731	408,743		4,320,793	3,897,355	4,847,524	4,306,098
INLAND POWER & LIGHT CO		172,711	134,024		2,607,247	2,351,736	2,779,958	2,485,760
PACIFIC NORTHWEST BELL TELEPHONE CO					325,580	293,673	325,580	293,673
WASHINGTON WATER POWER CO ELECTRIC					195,628	176,457	195,628	176,457
WESTERN UNION TELEGRAPH CO					1,764	1,591	1,764	1,591
PRIVATE CAR COMPANIES					418,943	377,887	418,943	377,887
TOTALS		1,615,100	1,253,318		8,044,138	7,255,812	9,659,238	8,509,130
PIERCE	96.2			89.9				
A T & T - INTERSTATE DIVISION					1,591,202	1,430,491	1,591,202	1,430,491
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		2,803,379	2,696,851		4,451,740	4,002,114	7,255,119	6,698,965
ALTCOM CORP					150,000	134,850	150,000	134,850
BURLINGTON NORTHERN RAILROAD CO		13,024,023	12,529,109		1,893,561	1,702,311	14,917,584	14,231,420
CHEHALIS WESTERN RAILROAD CO		3,508,864	3,375,527		1,766,678	1,588,244	5,275,542	4,963,771
DELTA AIR LINES INC					48,294	43,416	48,294	43,416
FEDERAL EXPRESS CORP					3,916	3,520	3,916	3,520
HARBOR WATER CO		3,266	326,374		1,867,062	1,678,489	2,206,328	2,004,863
KNAPPTON MARITIME CORP					1,067,878	960,022	1,067,878	960,022
M C I TELECOMMUNICATIONS CORP					50,000	44,950	50,000	44,950
NORTHWEST PIPELINE CORP		826,148	794,755		5,653,235	5,082,259	6,479,383	5,877,014
OLYMPIC PIPE LINE CO		386,922	372,219		3,134,960	2,818,329	3,521,882	3,190,548
PACIFIC NORTHWEST BELL TELEPHONE CO		12,420,634	11,948,648		168,193,942	151,206,351	180,614,576	163,154,999
PENINSULA LIGHT CO		924,433	889,305		9,153,412	8,228,918	10,077,845	9,118,223
PUGET SOUND POWER & LIGHT CO		23,892,379	22,984,471		81,457,448	73,230,250	105,349,827	96,214,721
SAVENET INC (J S L)					300,000	269,700	300,000	269,700
TANNER ELECTRIC		14,163	13,625		290,245	260,930	304,408	274,555
TELEPHONE UTILITIES OF WASH INC		1,217,345	1,171,086		17,927,555	16,116,872	19,144,900	17,287,958
UNION PACIFIC RAILROAD CO		2,329,615	2,241,088		1,435,248	1,290,289	3,764,863	3,531,377
UNITED AIR LINES INC					129,371	116,306	129,371	116,306
WASHINGTON NATURAL GAS CO		3,448,029	3,317,004		39,269,259	35,303,062	42,717,288	38,620,066
WESTERN UNION TELEGRAPH CO		33,400	32,131		506,225	455,094	539,625	487,225
YELM TELEPHONE CO INC					656,500	590,194	656,500	590,194
MOTOR VEHICLE TRANSPORTATION COMPANIES		3,186,074	3,065,003		552,591	496,787	3,738,665	3,561,790
PRIVATE CAR COMPANIES					4,797,165	4,312,650	4,797,165	4,312,650
TOTALS		68,354,674	65,757,196		346,347,487	311,366,398	414,702,161	377,123,594

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SAN JUAN	97.9			92.8				
ALASKA TOUR & MKG SVRS INC					374,000	347,072	374,000	347,072
KNAPPTON MARITIME CORP					245,976	228,265	245,976	228,265
PACIFIC NORTHWEST BELL TELEPHONE CO		135,907	133,053		232,633	215,884	368,540	348,937
SAN JUAN AIRLINES INC					483,846	449,010	483,846	449,010
TOTALS		135,907	133,053		1,336,455	1,240,231	1,472,362	1,373,284
SKAGIT	97.4			94.0				
A T & T - INTERSTATE DIVISION					114,379	107,516	114,379	107,516
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		52,738	51,367		150,069	141,065	202,807	192,432
BURLINGTON NORTHERN RAILROAD CO		5,815,434	5,664,234		822,960	773,584	6,638,394	6,437,818
CASCADE NATURAL GAS CORP		753,187	733,605		8,012,722	7,531,981	8,765,909	8,265,586
CONTEL SERVICE CORPORATION		2,243,271	2,184,946		26,748,328	25,143,428	28,991,599	27,328,374
GENERAL TELEPHONE CO OF THE NORTHWEST INC		1,168,370	1,137,992		13,757,756	12,932,291	14,926,126	14,070,283
KNAPPTON MARITIME CORP					681,450	640,563	681,450	640,563
NORTHWEST PIPELINE CORP		705,894	687,540		7,360,561	6,918,928	8,066,455	7,606,468
OLYMPIC PIPE LINE CO		2,713,832	2,643,272		6,117,929	5,750,853	8,831,761	8,394,125
PACIFIC NORTHWEST BELL TELEPHONE CO		61,752	60,146		843,860	793,230	905,612	853,376
PUGET SOUND POWER & LIGHT CO		7,609,328	7,411,484		95,205,719	89,493,377	102,815,045	96,904,861
SAN JUAN AIRLINES INC					54,043	50,800	54,043	50,800
TRANS MOUNTAIN OIL PIPE LINE CORP		453,840	442,040		632,887	594,915	1,086,727	1,036,955
UNITED AIR LINES INC					13,883	13,051	13,883	13,051
WESTERN UNION TELEGRAPH CO					38,738	36,414	38,738	36,414
MOTOR VEHICLE TRANSPORTATION COMPANIES		289,182	281,663		211,366	198,684	500,548	480,347
PRIVATE CAR COMPANIES					1,563,887	1,470,055	1,563,887	1,470,055
TOTALS		21,866,826	21,298,289		162,330,537	152,590,715	184,197,363	173,889,004
SKAMANIA	95.1			94.4				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		170,447	162,095		330,101	311,615	500,548	473,710
BERNERT BARGE LINES INC					137,140	129,455	137,140	129,455
BERNERT LOG TOWAGE INC					14,264	13,464	14,264	13,464
BERNERT TOWBOAT CO					82,500	77,885	82,500	77,885
BURLINGTON NORTHERN RAILROAD CO		6,327,552	6,017,502		1,089,881	1,028,848	7,417,433	7,046,350
GENERAL TELEPHONE CO OF THE NORTHWEST INC		114,467	108,858		728,860	688,045	843,327	796,903
KNAPPTON CORP		420,400	399,801		566,766	535,028	987,166	934,829
LEWIS RIVER TELEPHONE CO INC					3,439	3,246	3,439	3,246
MIRENE CO THE					5,910	5,579	5,910	5,579
NORTHWEST NATURAL GAS CO		2,500	2,378		835,612	788,818	838,112	791,196
NORTHWEST PIPELINE CORP		17,726	16,857		2,346,486	2,215,080	2,364,212	2,231,937
PACIFIC NORTHWEST BELL TELEPHONE CO		1,500	1,427		192,219	181,454	193,719	182,881
PACIFIC POWER & LIGHT CO		3,714,227	3,532,231		44,288,397	41,808,246	48,002,624	45,340,477
UNION PACIFIC RAILROAD CO		10,943	10,407		46,564	43,956	57,507	54,363
UNITED TELEPHONE CO OF THE NORTHWEST		129,235	122,903		2,685,879	2,535,470	2,815,114	2,658,373
WASHINGTON WATER POWER CO - GAS		3,500	3,329		78,903	74,485	82,403	77,814
WESTERN UNION TELEGRAPH CO					487	460	487	460
MOTOR VEHICLE TRANSPORTATION COMPANIES					9,300	8,781	9,300	8,781
PRIVATE CAR COMPANIES					1,210,454	1,142,668	1,210,454	1,142,668
TOTALS		10,912,497	10,377,788		54,653,162	51,592,583	65,565,659	61,970,371
SNOHOMISH	97.1			99.7				
A T & T - INTERSTATE DIVISION					133,841	133,439	133,841	133,439
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		122,623	119,067		163,166	152,707	275,789	271,774
ALTCOM CORP					75,000	74,775	75,000	74,775
BURLINGTON NORTHERN RAILROAD CO		16,305,442	15,832,585		2,832,738	2,824,242	19,138,180	18,656,827
CASCADE NATURAL GAS CORP		5,100	4,952		759,395	757,117	764,495	762,069
DELTA AIR LINES INC					30,554	30,463	30,554	30,463
G T E SPRINT					5,800,000	5,782,600	5,800,000	5,782,600
GENERAL TELEPHONE CO OF THE NORTHWEST INC		44,985,463	43,680,883		253,205,448	252,445,829	298,190,911	296,126,712
KNAPPTON MARITIME CORP					401,290	400,087	401,290	400,087
NORTHWEST PIPELINE CORP		1,444,618	1,402,722		10,088,587	10,058,318	11,533,203	11,461,040
OLYMPIC PIPE LINE CO		258,674	251,172		10,739,795	10,707,575	10,998,469	10,958,747
PACIFIC NORTHWEST BELL TELEPHONE CO		393,838	382,417		1,628,295	1,623,410	2,022,133	2,005,827
PUGET SOUND FREIGHT LINES					41,943	41,817	41,943	41,817
PUGET SOUND POWER & LIGHT CO		1,159,474	1,125,848		3,702,395	3,691,288	4,861,869	4,817,136
TRANS WORLD AIRLINES INC					5,039	5,024	5,039	5,024
UNITED AIR LINES INC					64,661	64,468	64,661	64,468
WASHINGTON NATURAL GAS CO		640,572	621,993		18,236,737	18,182,025	18,877,309	18,804,018
WESTERN UNION TELEGRAPH CO					199,358	198,760	199,358	198,760
MOTOR VEHICLE TRANSPORTATION COMPANIES		453,110	439,970		422,115	420,846	875,225	860,816
PRIVATE CAR COMPANIES					3,468,900	3,458,491	3,468,900	3,458,491
TOTALS		65,768,912	63,861,609		311,989,257	311,053,281	377,758,189	374,914,890

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
SPOKANE	91.8			92.4				
A T & T - INTERSTATE DIVISION					5,125,714	4,736,160	5,125,714	4,736,160
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		3,278,608	3,009,782		13,900,920	12,844,450	17,179,528	15,854,212
AIR CALIFORNIA					8,000	7,392	8,000	7,392
ALASKA AIRLINES INC					2,105,954	1,945,901	2,105,954	1,945,901
BURLINGTON NORTHERN RAILROAD CO		24,297,715	22,305,304		4,555,086	4,208,901	28,852,801	26,514,205
CASCADE AIRWAYS					3,096,819	2,861,461	3,096,819	2,861,461
CHEVRON PIPE LINE CO		33,644	30,885		929,734	859,073	963,378	889,958
DELTA AIR LINES INC					9,616	8,885	9,616	8,885
EMERY WORLDWIDE					125,074	115,568	125,074	115,568
FEDERAL EXPRESS CORP					95,983	88,688	95,983	88,688
FRONTIER AIRLINES INC					3,422,862	3,162,724	3,422,862	3,162,724
GENERAL TELEPHONE CO OF THE NORTHWEST INC		335,148	307,866		1,725,973	1,594,796	2,061,121	1,902,462
GREAT AMERICAN AIRWAYS INC					36,000	33,264	36,000	33,264
HORIZON AIRLINES INC					841,320	777,380	841,320	777,380
INLAND POWER & LIGHT CO		1,757,875	1,613,730		14,612,427	13,501,883	16,370,302	15,115,613
KOOTENAI ELECTRIC COOP INC					89,000	82,237	89,000	82,237
METHOW AVIATION INC					45,100	41,672	45,100	41,672
NORTHWEST AIRLINES INC					7,597,592	7,020,175	7,597,592	7,020,175
NORTHWEST PIPELINE CORP		336,110	308,549		2,366,857	2,186,977	2,702,967	2,495,526
PACIFIC GAS TRANSMISSION CO		2,337,860	2,146,155		34,228,978	31,627,575	36,566,838	33,773,730
PACIFIC NORTHWEST BELL TELEPHONE CO		12,746,101	11,700,919		138,798,259	128,249,592	151,544,360	139,950,511
PACIFIC SOUTHWEST AIRLINES					1,587,202	1,466,575	1,587,202	1,466,575
REPUBLIC AIRLINES INC					650,679	601,227	650,679	601,227
SPOKANE INTERNATIONAL RAILROAD CO		6,784,020	6,227,730		202,981	187,554	6,987,001	6,415,284
TELEPHONE UTILITIES OF WASH INC		1,805,265	1,657,233		8,135,632	7,517,324	9,940,897	9,174,557
UNION PACIFIC RAILROAD CO		7,072,935	6,492,955		1,198,281	1,107,212	8,271,216	7,600,167
UNITED AIR LINES INC					7,449,274	6,883,129	7,449,274	6,883,129
WASHINGTON WATER POWER CO - GAS		59,502	54,623		24,288,783	22,442,837	24,348,285	22,497,460
WASHINGTON WATER POWER CO ELECTRIC		30,759,857	28,237,550		78,755,750	72,770,313	109,515,607	101,007,863
WESTERN AIR LINES INC					2,587,462	2,390,815	2,587,462	2,390,815
WESTERN UNION TELEGRAPH CO		39,000	35,802		597,480	552,071	636,480	587,873
YELLOWSTONE PIPE LINE CO		496,874	456,130		1,715,511	1,585,134	2,212,385	2,041,264
MOTOR VEHICLE TRANSPORTATION COMPANIES		3,681,505	3,379,621		888,760	821,217	4,570,265	4,200,838
PRIVATE CAR COMPANIES					14,060,505	12,991,906	14,060,505	12,991,906
TOTALS		95,822,019	87,964,614		375,835,568	347,272,068	471,657,587	435,236,682
STEVENS	70.0			93.6				
BURLINGTON NORTHERN RAILROAD CO		4,625,442	3,237,809		814,173	762,067	5,439,615	3,999,876
INLAND POWER & LIGHT CO		113,335	79,335		2,206,092	2,064,901	2,319,427	2,144,236
PACIFIC NORTHWEST BELL TELEPHONE CO		537,126	375,988		8,729,024	8,170,368	9,266,150	8,546,356
TELEPHONE UTILITIES OF WASH INC		282,581	183,807		4,744,246	4,440,613	5,006,827	4,624,420
UNITED AIR LINES INC					2,310	2,162	2,310	2,162
WASHINGTON WATER POWER CO - GAS		3,210	2,247		4,115,607	3,852,207	4,118,817	3,854,454
WASHINGTON WATER POWER CO ELECTRIC		1,332,457	932,721		80,398,675	75,253,160	81,731,132	76,185,881
WESTERN UNION TELEGRAPH CO					7,806	7,306	7,806	7,306
MOTOR VEHICLE TRANSPORTATION COMPANIES		42,836	29,985		8,200	7,676	51,036	37,661
PRIVATE CAR COMPANIES					586,420	548,889	586,420	548,889
TOTALS		6,916,987	4,841,892		101,612,553	95,109,349	108,529,540	99,951,241
THURSTON	97.9			94.1				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		116,909	114,454		414,978	390,494	531,887	504,948
BURLINGTON NORTHERN RAILROAD CO		7,750,763	7,587,999		1,136,436	1,069,387	8,887,199	8,657,386
CHEHALIS WESTERN RAILROAD CO		3,689,604	3,612,121		1,561,350	1,469,229	5,250,954	5,081,350
CITY OF EUGENE WATER & ELECTRIC BOARD					2,133	2,007	2,133	2,007
KNAPPTON MARITIME CORP					4,459	4,196	4,459	4,196
M C I TELECOMMUNICATIONS CORP					13,000	12,233	13,000	12,233
NORTHWEST PIPELINE CORP		23,975	23,472		2,030,498	1,910,698	2,054,473	1,934,170
OLYMPIC PIPE LINE CO		527,690	516,608		2,586,075	2,433,497	3,113,765	2,950,105
PACIFIC NORTHWEST BELL TELEPHONE CO		5,965,937	5,840,653		64,337,781	60,541,851	70,303,718	66,382,504
PACIFIC POWER & LIGHT CO		29,365	28,748		5,069,944	4,770,818	5,099,309	4,799,566
PORTLAND GENERAL ELECTRIC CO		1,546	1,514		345,175	324,811	346,721	326,325
PUGET SOUND POWER & LIGHT CO		4,808,069	4,707,097		62,592,207	58,899,268	67,400,276	63,606,365
SAVENET INC (J S L)					150,000	141,150	150,000	141,150
SOUTH SOUND UTILITY CO INC		156,238	152,957		763,739	718,677	919,977	871,634
TANNER ELECTRIC					119,345	112,304	119,345	112,304
TELEPHONE UTILITIES OF WASH INC					4,075	3,835	4,075	3,835
UNION PACIFIC RAILROAD CO		799,031	782,251		997,724	938,858	1,796,755	1,721,109
UNITED AIR LINES INC					23,221	21,851	23,221	21,851
WASHINGTON NATURAL GAS CO		516,321	505,479		9,381,973	8,828,437	9,898,294	9,333,916
WASHINGTON WATER POWER CO ELECTRIC		9,273	9,078		999,885	940,892	1,009,158	949,970
WESTERN UNION TELEGRAPH CO					64,459	60,657	64,459	60,657
YELM TELEPHONE CO INC		419,188	410,384		3,624,314	3,410,450	4,043,500	3,820,864
MOTOR VEHICLE TRANSPORTATION COMPANIES		397,078	388,739		232,616	218,894	629,694	607,633
PRIVATE CAR COMPANIES					5,205,197	4,898,090	5,205,197	4,898,090
TOTALS		25,210,985	24,681,554		161,660,584	152,122,614	186,871,569	176,804,168
WAHKIAKUM	82.1			85.3				
KNAPPTON CORP		33,700	27,668		1,295,254	1,104,852	1,328,954	1,132,520
PACIFIC NORTHWEST BELL TELEPHONE CO		34,597	28,404		838,048	714,853	872,643	743,257
TELEPHONE UTILITIES OF WASH INC		39,159	32,150		310,130	264,541	349,289	296,691
WESTERN TRANSPORTATION CO		16,200	13,300		557,970	475,949	574,170	489,249
WESTERN WAHKIAKUM COUNTY TELEPHONE CO		199,707	163,959		492,250	419,890	691,957	583,849
TOTALS		323,363	265,481		3,493,650	2,980,085	3,817,013	3,245,566

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY / NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
WALLA WALLA	89.2			92.5				
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		51,738	46,150		264,979	245,106	316,717	291,256
BERNERT BARGE LINES INC					68,570	63,425	68,570	63,425
BERNERT LOG TOWAGE INC					6,440	5,957	6,440	5,957
BURLINGTON NORTHERN RAILROAD CO		4,273,388	3,811,862		1,249,466	1,155,758	5,522,854	4,967,620
CASCADE AIRWAYS					5,264,615	4,869,769	5,264,615	4,869,769
CASCADE NATURAL GAS CORP		907,612	809,590		3,859,000	3,569,575	4,766,612	4,379,165
CHEVRON PIPE LINE CO		7,314	6,524		816,968	755,695	824,282	762,219
COLUMBIA MARINE LINES INC					300,523	277,984	300,523	277,984
COLUMBIA RURAL ELECTRIC ASSOCIATION INC		4,300	3,836		3,735,304	3,455,155	3,739,604	3,458,991
DELTA AIR LINES INC					13,626	12,604	13,626	12,604
GREAT AMERICAN AIRWAYS INC					1,500	1,388	1,500	1,388
INLAND POWER & LIGHT CO					66,212	61,246	66,212	61,246
KNAPPTON CORP					36,944	34,173	36,944	34,173
NORTHWEST PIPELINE CORP		34,589	30,853		38,386	35,507	72,975	66,360
PACIFIC GAS TRANSMISSION CO		1,807,573	1,612,355		38,255,156	35,386,020	40,062,729	36,998,375
PACIFIC NORTHWEST BELL TELEPHONE CO		1,698,264	1,514,851		20,511,571	18,973,205	22,209,835	20,488,056
PACIFIC POWER & LIGHT CO		937,113	835,905		27,130,785	25,095,977	28,067,898	25,931,882
PRESCOTT TELEPHONE & TELEGRAPH CO		18,677	16,660		137,071	126,790	155,748	143,450
RIEDEL INTERNATIONAL INC					3,000	2,775	3,000	2,775
SHAVER TRANSPORTATION CO					542,070	501,416	542,070	501,416
TIDEWATER BARGE LINES INC					1,016,372	940,144	1,016,372	940,144
UNION PACIFIC RAILROAD CO		11,965,626	10,673,338		1,802,673	1,667,473	13,768,299	12,340,811
UNITED AIR LINES INC					8,980	8,306	8,980	8,306
WESTERN UNION TELEGRAPH CO					59,937	55,442	59,937	55,442
MOTOR VEHICLE TRANSPORTATION COMPANIES		70,264	62,675		40,557	37,516	110,821	100,191
PRIVATE CAR COMPANIES					7,363,296	6,811,053	7,363,296	6,811,053
TOTALS		21,776,458	19,424,599		112,594,001	104,149,459	134,370,459	123,574,058
WHATCOM	91.8			89.9				
A T & T - INTERSTATE DIVISION					236,882	212,957	236,882	212,957
A T & T COMMUNICATIONS OF THE PACIFIC NW INC		133,074	122,162		529,034	475,602	662,108	597,764
BURLINGTON NORTHERN RAILROAD CO		6,746,559	6,193,338		994,483	894,040	7,741,042	7,087,378
CASCADE NATURAL GAS CORP		801,983	736,219		12,709,337	11,425,697	13,511,320	12,161,916
CONTEL SERVICE CORPORATION		2,264,422	2,078,739		26,138,276	23,498,312	28,402,698	25,577,051
FEDERAL EXPRESS CORP					28,490	25,613	28,490	25,613
KNAPPTON MARITIME CORP					316,573	284,599	316,573	284,599
NORTHWEST PIPELINE CORP		1,333,475	1,224,130		12,880,736	11,579,782	14,214,211	12,803,912
OLYMPIC PIPE LINE CO		1,282,946	1,177,744		3,609,402	3,244,852	4,892,348	4,422,596
PACIFIC NORTHWEST BELL TELEPHONE CO		1,184,449	1,087,324		26,238,800	23,588,682	27,423,249	24,676,006
PUGET SOUND FREIGHT LINES					27,961	25,137	27,961	25,137
PUGET SOUND POWER & LIGHT CO		8,897,316	8,167,735		97,617,645	87,758,263	106,514,961	95,925,998
SAN JUAN AIRLINES INC					1,004,766	903,285	1,004,766	903,285
TRANS MOUNTAIN OIL PIPE LINE CORP		1,961,580	1,800,731		1,251,693	1,125,276	3,213,273	2,926,007
UNITED AIR LINES INC					6,692	6,016	6,692	6,016
WESTERN UNION TELEGRAPH CO					84,111	75,616	84,111	75,616
MOTOR VEHICLE TRANSPORTATION COMPANIES		823,214	755,710		625,417	562,252	1,448,631	1,317,962
PRIVATE CAR COMPANIES					1,776,672	1,597,229	1,776,672	1,597,229
TOTALS		25,429,018	23,343,832		186,076,970	167,283,210	211,505,988	190,627,042
WHITMAN	79.3			91.5				
A T & T - INTERSTATE DIVISION					607,154	555,546	607,154	555,546
BERNERT BARGE LINES INC					68,569	62,739	68,589	62,739
BERNERT LOG TOWAGE INC					6,440	5,895	6,440	5,895
BIG BEND ELECTRIC COOP INC					10,976	10,043	10,976	10,043
BURLINGTON NORTHERN RAILROAD CO		4,957,309	3,930,908		1,453,439	1,329,894	6,410,448	5,260,802
CAMAS PRAIRIE RAILROAD					134,001	122,611	134,001	122,611
CASCADE AIRWAYS					849,964	777,717	849,964	777,717
CLEARWATER POWER CO					196,896	180,160	196,896	180,160
COLUMBIA MARINE LINES INC					148,359	135,748	148,359	135,748
GENERAL TELEPHONE CO OF THE NORTHWEST INC		2,170,663	1,721,335		19,799,805	18,116,819	21,970,468	19,838,154
HORIZON AIRLINES INC					226,991	207,697	226,991	207,697
INLAND POWER & LIGHT CO		147,707	117,132		2,819,015	2,579,396	2,966,722	2,696,528
INLAND TELEPHONE CO		150,665	119,477		726,895	665,110	877,560	784,587
KNAPPTON CORP					1,420,481	1,299,740	1,420,481	1,299,740
NORTHWEST PIPELINE CORP		18,949	15,027		1,877,123	1,717,568	1,896,072	1,732,595
PACIFIC GAS TRANSMISSION CO		43,913	34,823		24,216,477	22,158,075	24,260,390	22,192,898
PACIFIC NORTHWEST BELL TELEPHONE CO		447,488	354,858		3,118,574	2,853,498	3,566,062	3,208,356
PIONEER TELEPHONE CO		92,490	73,344		836,367	765,277	928,857	838,621
SHAVER TRANSPORTATION CO					48,450	44,332	48,450	44,332
TELEPHONE UTILITIES OF WASH INC					11,599	10,613	11,599	10,613
TIDEWATER BARGE LINES INC					4,596,774	4,206,047	4,596,774	4,206,047
UNION PACIFIC RAILROAD CO		16,883,850	13,388,894		2,559,057	2,341,540	19,442,907	15,730,434
UNITED AIR LINES INC					14,166	12,962	14,166	12,962
WASHINGTON WATER POWER CO - GAS		15,540	12,323		1,876,142	1,716,672	1,891,682	1,728,995
WASHINGTON WATER POWER CO ELECTRIC		1,649,413	1,307,984		13,738,593	12,570,816	15,388,006	13,878,800
WESTERN UNION TELEGRAPH CO					9,314	8,522	9,314	8,522
MOTOR VEHICLE TRANSPORTATION COMPANIES					34,014	31,122	34,014	31,122
PRIVATE CAR COMPANIES					11,061,448	10,121,224	11,061,448	10,121,224
TOTALS		26,577,687	21,076,105		92,467,083	84,607,383	119,044,770	105,683,488

TABLE 42, Cont.
RECAPITULATION BY COUNTY

RECAPITULATION OF PUBLIC UTILITY COMPANIES BY COUNTIES -- STATE OF WASHINGTON, YEAR-1984

COUNTY	NAME OF COMPANY	REAL-PROPERTY RATIO	REAL-PROPERTY ACTUAL	REAL-PROPERTY EQUALIZED	PERSONAL-PROPERTY RATIO	PERSONAL-PROPERTY ACTUAL	PERSONAL-PROPERTY EQUALIZED	TOTAL-REAL-AND-PERSONAL ACTUAL	TOTAL-REAL-AND-PERSONAL EQUALIZED
YAKIMA		95.0			98.3				
	A T & T - INTERSTATE DIVISION					4,263,689	4,191,206	4,263,689	4,191,206
	A T & T COMMUNICATIONS OF THE PACIFIC NW INC		1,556,995	1,479,145		10,883,275	10,698,259	12,440,270	12,177,404
	BENTON RURAL ELECTRIC ASSOCIATION INC		103,348	98,181		3,965,685	3,898,270	4,069,033	3,996,451
	BURLINGTON NORTHERN RAILROAD CO		9,654,198	9,171,487		1,556,619	1,530,156	11,210,817	10,701,643
	CASCADE AIRWAYS					1,782,403	1,752,102	1,782,403	1,752,102
	CASCADE NATURAL GAS CORP		1,083,481	1,029,307		11,835,083	11,633,886	12,918,564	12,663,193
	CONTEL SERVICE CORPORATION		21,502	20,427		1,373,162	1,349,819	1,394,664	1,370,246
	ELLENSBURG TELEPHONE CO		382,122	363,016		3,638,113	3,576,264	4,020,235	3,939,280
	FEDERAL EXPRESS CORP					37,893	37,249	37,893	37,249
	GREAT AMERICAN AIRWAYS INC					6,000	5,898	6,000	5,898
	HORIZON AIRLINES INC					1,686,524	1,657,853	1,686,524	1,657,853
	NORTHWEST PIPELINE CORP		97,849	92,957		1,964,389	1,930,995	2,062,238	2,023,952
	PACIFIC NORTHWEST BELL TELEPHONE CO		3,112,127	2,956,520		39,613,559	38,940,131	42,725,686	41,896,651
	PACIFIC POWER & LIGHT CO		2,544,731	2,417,496		79,926,442	78,567,692	82,471,173	80,985,188
	UNION PACIFIC RAILROAD CO		3,006,908	2,856,562		484,901	476,658	3,491,809	3,333,220
	UNITED AIR LINES INC					44,515	43,758	44,515	43,758
	UNITED TELEPHONE CO OF THE NORTHWEST		1,319,007	1,253,056		20,319,319	19,973,894	21,638,326	21,226,950
	WESTERN UNION TELEGRAPH CO					150,872	148,307	150,872	148,307
	MOTOR VEHICLE TRANSPORTATION COMPANIES		873,877	830,184		167,906	165,051	1,041,783	995,235
	PRIVATE CAR COMPANIES					5,397,588	5,305,832	5,397,588	5,305,832
	TOTALS		23,756,145	22,568,338		189,097,937	185,833,280	212,854,082	208,451,618
	STATEWIDE TOTAL		1,076,547,326	1,005,183,778		5,324,110,961	5,084,573,288	6,400,658,287	6,089,757,046